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ABSTRACT

The career attitudes of professionally qualified accountants from the six major accountancy bodies in the United Kingdom and Ireland were examined through a survey of a sample structured so that a minium of 100 men and 100 women were chosen from the membership of each professional body. Of the 1,478 questionnaires mailed, 745 (50.4%) were included in the analysis. The analysis focused on respondents' reasons for studying accounting, their characteristics and employment patterns, their views on careers in accounting, their skills and training needs, things they want from work, and considerations in developing and managing a diverse work force. Both male and female respondents identified strongly with their profession, considered themselves well trained, and reported high levels of job interest and career satisfaction. The women did not consider their career opportunities equal to those of their male counterparts. Despite an unmet demand for part-time work opportunities, women who were working or had worked part time or in a job share reported negative career consequences of part-time employment. A great deal of similarity was found between the features of work considered most important by men and women. (Fifty-two figures/tables are included. Appended are a discussion of the survey methodology and six additional tables.) (MN)

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Accountants with Attitude: A Career Survey of Women and Men in the Profession

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Accountants With Attitude:

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IES is an independent, international and apolitical centre of research and consultancy in human resource issues. It works closely with employers in the manufacturing, service and public sectors, government departments, agencies, professional and employee bodies, and foundations. Since it was established over 25 years ago the Institute has been a focus of knowledge and practical experience in employment and training policy, the operation of labour markets and human resource planning and development. IES is a not-for-profit organisation which has a multidisciplinary staff of over 50. IES expertise is available to all organisations through research, consultancy and publications.

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Women in Accountancy

The Women in Accountancy Group is made up of representatives from the six major accountancy bodies in the UK and Ireland. It works to maximise the benefit and economic contribution that can be gained from a balanced workforce, highlighting the issues that are of particular concern to female accountants, and providing advice and assistance to them with their work and career development.

For further information about the group, contact the WIA representative in any of the six major UK accountancy bodies.

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Executive Summary

Male and female accountants report high levels of job interest and career satisfaction, yet women accountants do not believe they have equal career opportunities. Women's careers are also widely seen as less important than men's. Such attitudes are likely to restrict women's career opportunities and limit their access to senior positions in the profession.

This report presents the results of a national survey of the career attitudes of female and male accountants in early and mid-career. The survey was commissioned by Women in Accountancy to ascertain the views of professionally qualified accountants aged 40 and under, from the six major accountancy bodies in the UK and Ireland, towards their current and future careers. As women make up an increasing proportion of new entrants to the accountancy profession, the survey results identify similarities and differences in the career experiences of women and men, and key HR challenges facing the profession.

Job and career satisfaction

Both men and women responding to the survey identify strongly with the profession and think they have been well trained. They also report high levels of job and career satisfaction. Statements that respondents are most positive about include:

- 'I find enjoyment in my job' (82 per cent of men and women agree or agree strongly)
- 'I have been well trained' (81 per cent of women and 73 per cent of men agree or agree strongly)
- 'I am doing interesting and challenging work' (72 per cent of women and 77 per cent of men agree or agree strongly)

- 'I have no regrets about choosing accountancy as a career' (76 per cent of women and 69 per cent of men agree or agree strongly).

Demand for part-time working

The survey found that:

- 99 per cent of men and 90 per cent of women are currently working, while ten per cent of women are on career breaks
- 11 per cent of the women currently working work part time or in a job share
- Nine per cent of the women who presently work full time have worked part time in the past, as have 26 per cent of the women on career breaks
- 32 per cent of women and nine per cent of men who currently work full time would work part time or in a job share if their employer allowed it.

Consequences of part-time working

Although there is an unmet demand for part-time work opportunities, women who are currently or have in the past worked part time or in a job share reported career consequences:

- 68 per cent agreed or agreed strongly that working part time reduced their career opportunities
- 65 per cent agreed or agreed strongly that they could not further their careers without working full time
- 53 per cent agreed or agreed strongly that they worked harder than they were rewarded for.

However, over half (56 per cent) agreed or agreed strongly that they got the best of both worlds, and only a minority (21 per cent) agreed or agreed strongly that they had problems at work.

The survey also found that 72 per cent of women and 82 per cent of men currently working full time thought their career would suffer if they worked part time.

Whose career is more important?

In couples where both partners are working, the survey found that:

- 61 per cent of men consider their career to be more important, compared to 14 per cent of women
- 59 per cent of women and 38 per cent of men say they and their partner's career are of equal importance
- 27 per cent of women but only one man say their partner's careers are more important.

These differences are partly explained by earnings, but whereas 69 per cent of men who are the main income earners say their career is more important, only 36 per cent of women who are the main income earners do. This is confirmed by the fact that 72 per cent of women who are not the main income earners say their partner's career is the more important. It seems that women's careers are considered secondary to those of their partners.

Important features of work

There is a great deal of similarity in the features of work that the male and female accountants respectively identify as most important to them. Balance between work and family life will be the most important feature of work and is the one feature that half the men and 58 per cent of women rate as extremely important to them.

The largest differences in what will be important to men and women are:

- choice over the hours they work (66 per cent of women rate as extremely or very important, compared to 29 per cent of men)
- opportunities to be innovative/creative (48 per cent of women rate as extremely or very important, compared to 73 per cent of men)
- choice over where you work (38 per cent of women rate as extremely or very important, compared to 20 per cent of men)
- unpaid career breaks (28 per cent of women rate as extremely or very important, compared to five per cent of men).

Promotion opportunities, professional development opportunities and the opportunity to develop management/business skills will not be as important to older respondents in the future as they are to younger ones. Unpaid career breaks and employment security will also be less important to older women. The only features whose importance increases with age are choice over

the hours worked, which increases for both men and women, choice over where to work, which increases for women, and working in teams, which increases for men.

Key features of work in terms of importance to respondents which they think they are less likely to experience are:

- control over workload (both men and women)
- balance between work and family life (both men and women)
- choice over the hours worked (women only).

In general, respondents think they are likely to experience many of the features of work that will be important to them in the future. However, more men than women think they are likely to experience good pay levels, opportunities to develop management/business skills, more freedom to make decisions and opportunities to be innovative/creative.

Unequal career opportunities

When asked their views on careers in accountancy, the largest differences between women and men were found on statements concerned with equal opportunities and career barriers to women:

- 'In accountancy men and women have equal career opportunities' (53 per cent of women disagree or disagree strongly, compared to 22 per cent of men)
- 'Most women who get to the top do not have family commitments' (62 per cent of women agree or agree strongly, compared to 37 per cent of men)
- 'The old boys' network helps men get ahead in their careers' (63 per cent of women agree or agree strongly, compared to 44 per cent of men)
- 'I have excellent promotion prospects' (26 per cent of women agree or agree strongly, compared to 39 per cent of men).

These findings suggest that many men appear to think that women are pursuing their careers on a level playing field, but that many women believe that they have a significant number of additional hurdles to overcome.

Catering for diversity

Three attitudinal barriers have to be recognised:

- women and men do not have equal career opportunities in the profession
- the importance of women's careers
- the similarities and differences in what men and women want from their careers.

This will require a major cultural shift. It means, for instance, seeing women who work part time when they have young children as equally, if not more committed to their career. It means thinking about jobs differently, recognising that there are a variety of ways that work can be structured and that it is only a convention that sees full-time work as the best way to resource nearly all professional level jobs.

Imaginative schemes are also needed to keep women (and men) on career breaks in touch with developments in the profession. Such initiatives are important but only allow women to maintain, but not necessarily develop, their careers.

A second set of initiatives are, therefore, required to allow women to get the kind of job moves and career experiences that will enable them to compete on an equal footing with men for senior positions. These might include development centres to help potential high fliers assess their strengths and weaknesses, and assist them with their development planning. Other initiatives that have been successful elsewhere include mentoring schemes and women's support networks, such as Women in Accountancy, which encourage networking and the sharing of experiences.

1 Why Study Careers in Accountancy?

Many factors are affecting careers in accountancy but one of the most significant is that women are making up an increasing proportion of those entering the profession. The increased participation of women in the labour market is not restricted to accountancy, as women now make up 44 per cent of the UK labour force. We can anticipate that the proportion of women among new entrants to the profession will continue to increase and that, in the not too distant future, women will make up a much larger proportion of the accountancy profession than they do currently.

This change will have a wide variety of consequences which will have implications for employers of accountants and for men, as well as women, who work in the profession. Some of these consequences are a result of the fact that women in our society continue to take the maior responsibility for childcare and other domestic activities. This means that many women will want to interrupt their careers — take a career break — to look after their children before returning to work. A significant proportion of women will also want to work part time or job share at some point in their career. This does not mean that these women are not as committed to, or interested in, developing their careers as accountants, rather it reflects the practical difficulties of combining work and family life. How employers of accountants respond to these issues is crucial to women who have recently entered the profession or might enter it in the future.

The increased participation of women in the labour market also has many implications for men. Men have changing career expectations as well. More men wish to take on some family responsibilities, even if few currently expect to take career breaks or work part time. However, as their partners are much more likely to have careers, men's career behaviour is also likely

to change to accommodate, at least to some extent, the demands of their partners' careers.

At a time when there is evidence that many employers are making increasing demands on their employees, the requirements of the long hours culture prevalent in many organisations also represents a major challenge to both men and women who feel that, when they attempt to combine work and family responsibilities, their opportunities for career progression are reduced.

The purpose of this survey of male and female accountants was to explore these and other issues that shape the employment experiences of men and women seeking to manage and develop their careers as accountants. The survey was commissioned by Women in Accountancy, which represents the six major accountancy bodies, from the Institute for Employment Studies, an independent and not-for-profit research institute. The survey was carried out between November 1996 and September 1997.

1.1 Research objectives

The aim of this report is to provide a detailed overview of the survey findings so that they can be used to stimulate debate about how careers in accountancy might develop in the future. The survey had the following objectives:

- to collect employment and career history data to compare the experiences of people at different career stages, of women and men, and of people working in different professional areas
- to examine levels of satisfaction and dissatisfaction with a range of features of working in the profession
- to ascertain the views of male and female accountants towards their current and future careers
- to provide members of the profession with an opportunity to express their views and offer suggestions about developments in the profession in total confidence to an independent outside body with no vested interest.

1.2 The survey

The sample

The sample for the survey was made up of equal numbers of men and women chosen at random from the membership of the six

CCAB bodies. To be eligible for inclusion in the survey, participants had to be professionally qualified accountants aged 40 or under, working in the UK or Ireland. An age cut-off was used because women make up a relatively small proportion of accountants aged over 40 and it was important that the survey respondents consisted of men and women at similar career stages. Otherwise it would be difficult to make comparisons of their career experiences.

The questionnaire

The questionnaire was developed by the Institute for Employment Studies in consultation with Women in Accountancy especially for this study. The questionnaire collected biographical and employment information as well as respondents' views on:

- training and development
- their future career
- career development
- dual career issues.

A copy of the survey questionnaire is available from IES.

Survey response

The survey was launched in May 1997. Questionnaires were mailed directly to individuals. Targeted reminders were sent to non-respondents. The survey received an overall response rate of 51 per cent with 745 completed questionnaires received from eligible respondents in time to be included in the analysis. Not surprisingly, there was a better response from women, who make up 59 per cent of the respondents, than from men. However, with 307 completed questionnaires returned from men, it is reasonable to assume that the survey findings are representative of the views of both men and women.

Details of the survey methodology are given in Appendix 1.

1.3 Content and structure of the report

This report presents the main findings from the survey and its implications for careers in accountancy. The survey findings also provide information about the employment and career history

of male and female accountants in early and mid-career, and about the challenges of developing a career in accountancy at the present time.

The main body of the report consists of four further chapters which present the main survey findings, followed by a final chapter that presents our discussion of the findings and conclusions. Chapter 2 looks at key background characteristics of the survey respondents to provide factual information about the profession and also to determine how best to structure the subsequent data analysis. Chapter 3 examines what will be important to accountants in the future and what they anticipate experiencing. Chapter 4 presents respondents' views on careers in accountancy and their future career plans, and Chapter 5 explores respondents' training and development needs as well as their self-ratings on career and management skills. Chapter 6 is intended as both a summary and discussion of the main themes emerging from the study. Key points are summarised at the end of each chapter.

A survey of this kind generates a rich source of data, not all of which can be presented in a report. Statistics supporting the key points made in the text are included as tables and figures within the chapters. Some additional relevant information is presented in supplementary tables in appendices. The total number of cases shown in tables varies somewhat according to the numbers of participants who answered each question. Percentages do not always sum to 100 per cent due to rounding on each item.

Note that due to the sampling process and differential response rate from men and women, it is only possible to talk about the views of men and of women working in accountancy. The survey was not designed to generate a representative sample of accountants, which would have consisted predominantly of men, but to generate two groups — one of men to represent male accountants and the other of women to represent female accountants. The analysis aims to highlight similarities and differences in their experiences of being accountants and in their future career intentions.

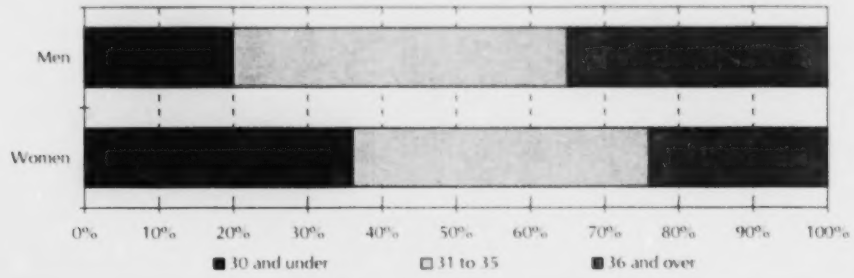
2 Who Are They?

This chapter presents a profile of the survey respondents, and examines their background and employment. This important factual information about them and their work experiences also assists the reader in understanding the relationship between these variables which will be used in later chapters.

2.1 Biographical details

The age distribution of respondents by gender (see Figure 2.1) shows that the male respondents are older than the female respondents. Thirty five per cent of male respondents are aged 36 and over, compared to 24 per cent of the female respondents, while 36 per cent of female respondents are aged 30 or under, compared to 20 per cent of male respondents. This is one consequence of the proportion of women entering accountancy increasing over time. We will, therefore, divide the sample into younger and older groups of respondents, so that we can compare the situations of men and women of similar ages.

Figure 2.1: Age distribution of respondents



Source: IES Survey, 1997

Table 2.1: Age groups by gender (per cent)

	Younger Men	Older Men	Younger Women	Older Women
Married/living with partner	68	85	73	80
Total cases	*142*	*164*	*274*	*164*
Dependent children	33	71	26	63
Total cases	*141*	*164*	*272*	*163*
Youngest child pre-school	87	69	93	71
Total cases	*46*	*116*	*71*	*102*
Caring responsibilities	1	6	3	5
Total cases	*138*	*162*	*265*	*158*

Source: IES Survey, 1997

In Table 2.1, we have therefore divided respondents into four categories by age and gender. This indicates that respondents in the older age group (aged 34 and over) are more likely to be married/living with a partner, but in the younger age group fewer of the men are married/living with a partner than the women, while the reverse is true for the older age group, with more of the older male respondents being married/living with a partner than the older female respondents.

Further analysis established that 96 per cent of women who are married/living with a partner have a partner who works, compared to 74 per cent of men.

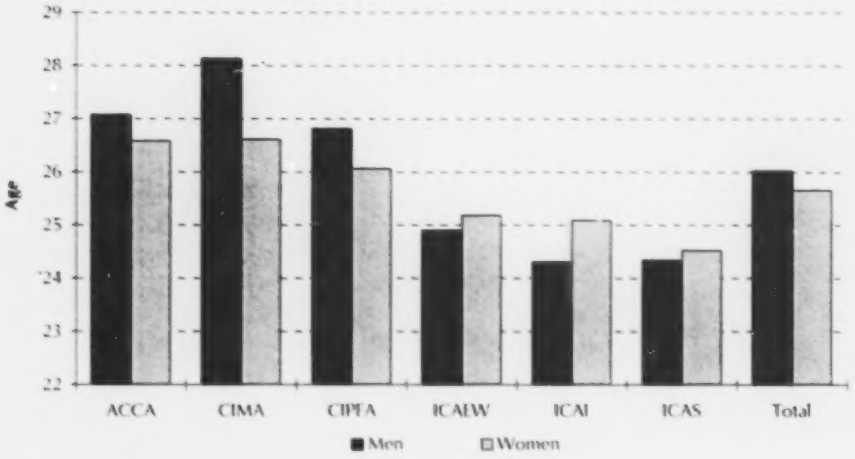
In both the younger and older age groups, women are somewhat less likely to have children than their male counterparts, but older respondents are very much more likely to have children than younger ones. The youngest child of most respondents with children is pre-school age but, not surprisingly, a greater proportion of older respondents' youngest children are school age or older.

Only a small percentage of men and women have caring responsibilities for an elderly relative or other adult.

2.2 When did they qualify?

Figure 2.2 shows the average age at which respondents obtained their accountancy qualifications, by gender and the professional

Figure 2.2: Average age at qualification



Source: IES Survey, 1997

body to which they belong. Differences in the age at which men and women qualified as accountants are slight. However, men who belong to the Institute of Chartered Accountants in England and Wales (ICAEW), the Institute of Chartered Accountants in Ireland (ICAI) and the Institute of Chartered Accountants in Scotland (ICAS) were nearly three years younger on average when they qualified than men who belong to the other professional bodies. The difference in age between the women who belong to the one group of professional bodies rather than the other was roughly half that of the men.

One important consequence for the survey analysis of the fact that the men are older on average than the women but that men and women obtained their accountancy qualifications at similar ages, is that the men have worked for longer as qualified accountants. In many of our analyses, therefore, we will divide the male and female respondents into two groups by the length of time since they qualified. This means we will be able to compare the situations of men and women who have been qualified for similar lengths of time and therefore have similar amounts of experience of working as accountants. We have done this by dividing respondents into two groups, those with six years or less experience as qualified accountants and those with seven or more years experience.

2.3 Where do they work?

Ninety-nine per cent of male respondents and 90 per cent of female respondents are currently working. The remaining ten per cent of women are on career breaks and none of the respondents described themselves as unemployed. All the men, except one, work full time but 11 per cent of the women who are currently working work part time or in a job share.

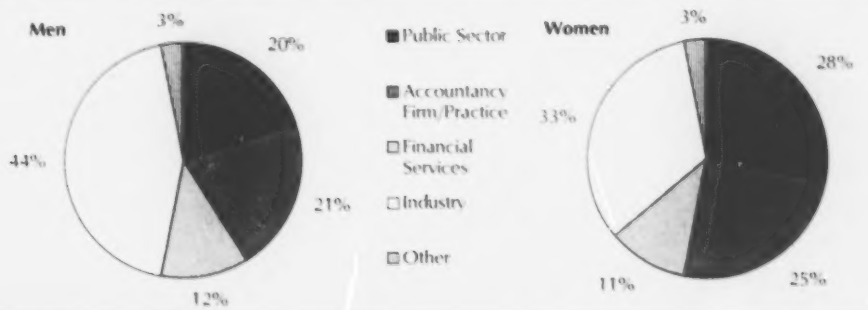
A further nine per cent of the women who currently work full time have worked part time in the past, as have 26 per cent of the women who are not currently working. Overall 19 per cent of female respondents have worked, or are currently working, part time, compared to three per cent of male respondents.

In addition, 32 per cent of women and nine per cent of men who currently work full time would work part time or in a job share if their employer allowed it.

Twelve per cent of women and eight per cent of men are on fixed term contracts. Younger men and women are more likely to be on fixed term contracts than older men and women, and 22 per cent of women who work part time are on fixed term contracts.

Figure 2.3 gives a breakdown of where respondents who are currently working are employed by employment sector. Forty-four per cent of men and 33 per cent of women work in industry. More female respondents (28 per cent) than male respondents (20 per cent) work in the public sector or in accountancy firms/ practices (25 per cent of women compared to 21 per cent of

Figure 2.3: Employment sector: working currently



Source: IES Survey, 1997

men). Twelve per cent of men and 11 per cent of women work in financial services. Three per cent of both groups of respondents work elsewhere (*eg* for charities, the voluntary sector).

Further analysis shows that the pattern of sectors in which respondents work varies by age and experience (see Appendix Tables 1 and 2). Older or more experienced men are less likely to work in the public sector or financial services but more likely to work in accountancy firms than younger or less experienced men. More experienced men are also more likely to work in industry.

We also find that women in the older age group are less likely to work in industry and more likely to work in the public sector than younger women. There are no major differences by experience level for women.

The survey also found that more men were geographically based in London and the South East. Forty-two per cent of male respondents compared to 32 per cent of female respondents report that they work in London and the South East.

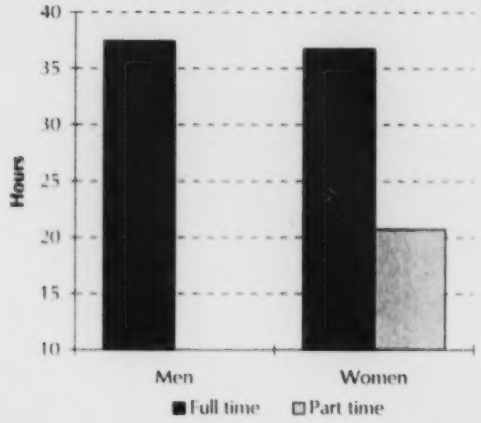
2.4 How many working hours?

The survey collected details of respondents working hours. Information collected included:

- contractual working hours
- travel time
- extra hours spent at work
- extra hours spent at home
- whether working hours were different in school holidays
- number of nights spent away from home.

We start by looking at contractual working hours and travel time. Figure 2.4 shows average working hours by gender and employment status. Most respondents have contractual working hours of between 35 and 38 hours a week, although 20 per cent of men and ten per cent of women report that their contractual working hours are more than 38 hours a week. Women working part-time have average contractual working hours of 21 hours a week.

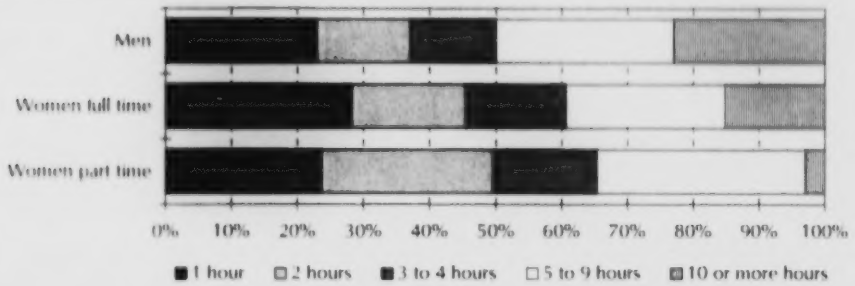
Figure 2.4: Average contractual working hours by employment status



Source: IES Survey, 1997

Women tend to have shorter travel times than men. Figure 2.5 also shows that women who work part time spend less time travelling each week than women who work full time, with very few women who work part time spending ten hours or more travelling to and from work each week. However, differences in travel time are relatively slight. Respondents who work in London spend significantly longer travelling than respondents who work elsewhere. Average weekly travel time in London is 6.8 hours compared to 4.1 hours elsewhere.

Figure 2.5: Weekly travel time



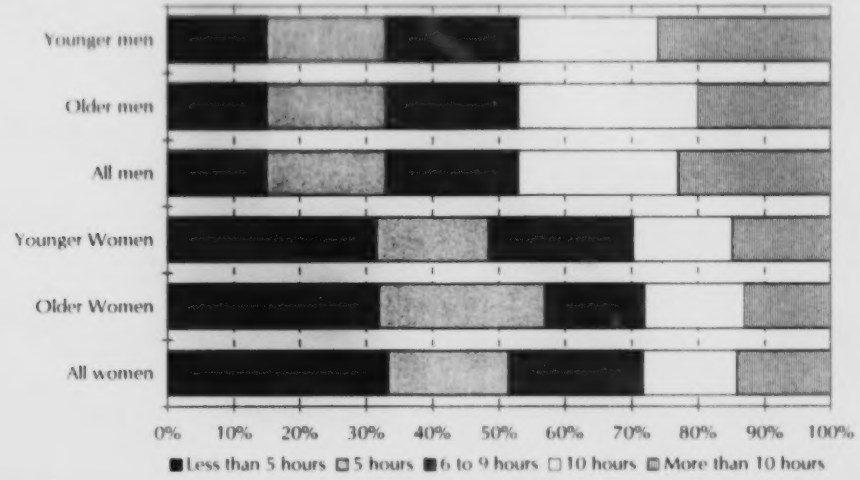
Source: IES Survey, 1997

Hours spent doing extra work in the office, at home and the total number of extra hours spent at work are shown in Figures 2.6 to 2.8 for key groups of respondents. Note that approximately one in six respondents did not answer these questions and, while it is possible that some of them do not spend any extra hours working, others may do. Our calculations are based on respondents who replied to one or other of these questions, so if someone specified how many extra hours they spent at their workplace but did not specify any extra hours worked at home, it was assumed they spend no extra hours working at home.

What is apparent is that all groups of respondents spend significant amounts of time doing extra work in the workplace, that many do extra work at home and that respondents' total extra working hours add up to about a quarter of their contractual hours.

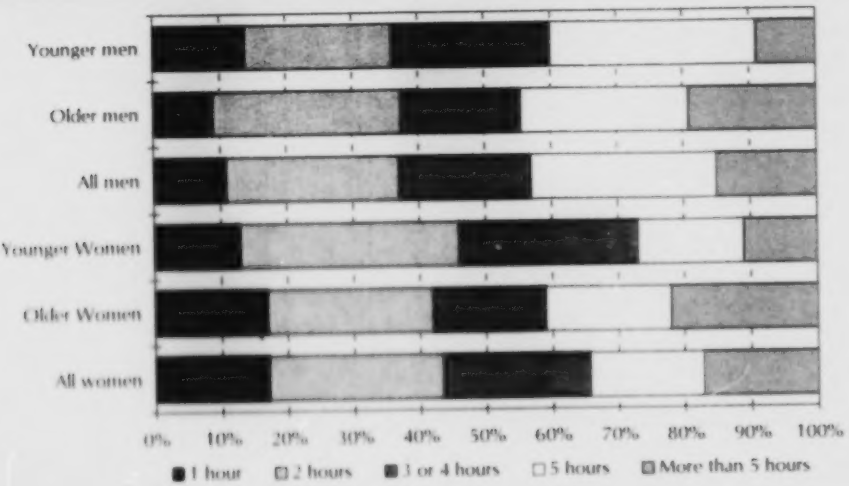
The average number of extra hours worked in a week by respondents who work full time is shown in Figure 2.9 by employment sector. Men work significantly more extra hours than women overall, although there are clear differences by sector, with respondents in the public sector working fewer extra hours and those in industry more. There are no significant

Figure 2.6: Extra hours worked in the office



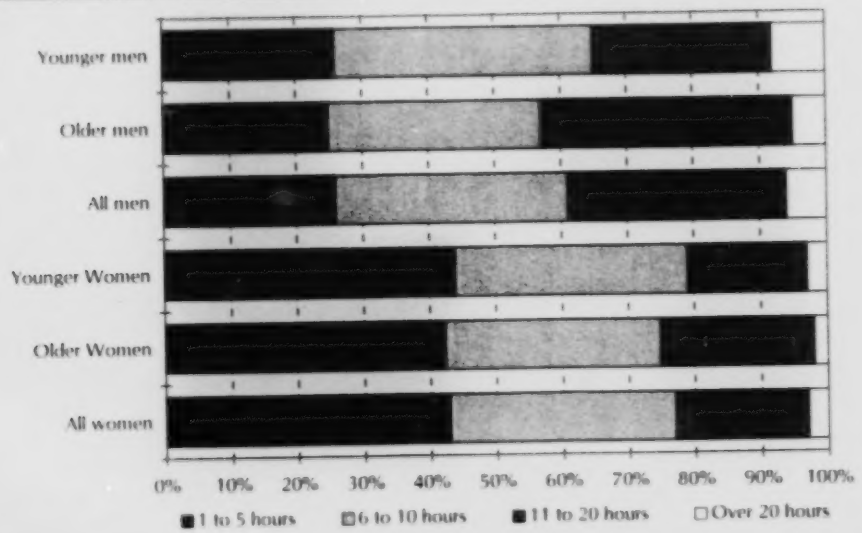
Source: IES Survey, 1997

Figure 2.7: Extra hours worked at home



Source: IES Survey, 1997

Figure 2.8: Total extra working hours



Source: IES Survey, 1997

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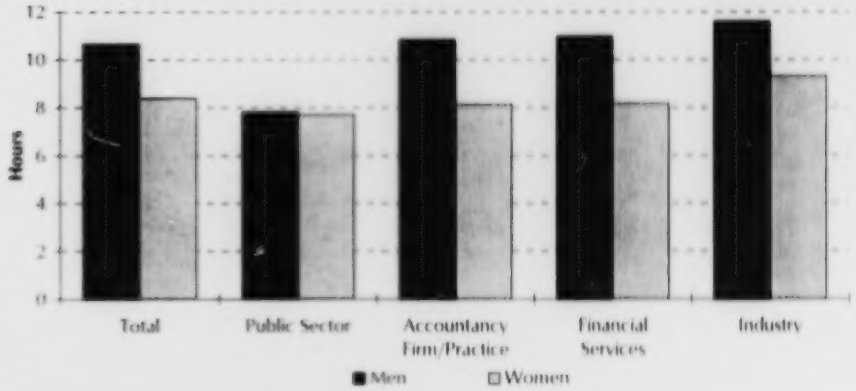
Figure 2.9: Average extra working hours by employment sector: respondents who work full time

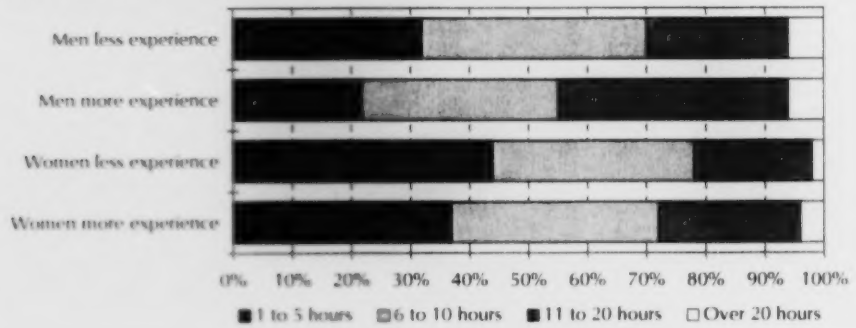


Source: IES Survey, 1997

differences by geographical region in the average number of extra hours worked in a week.

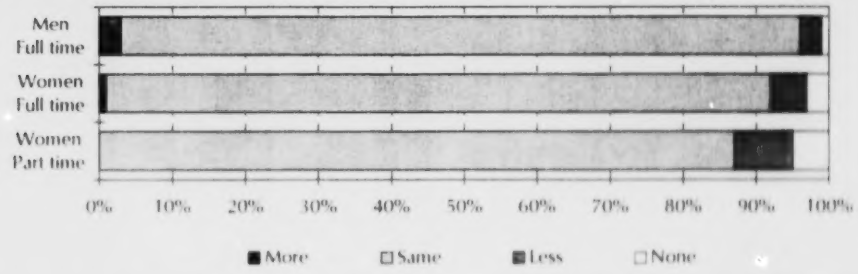
Note that these are average figures and that 39 per cent of men who work full time do more than 11 hours extra work a week, as do 25 per cent of women who work full time. The amount of extra time spent working appears to increase with experience, particularly for men, as Figure 2.10 indicates.

Figure 2.10: Total extra working hours: respondents who work full time



Source: IES Survey, 1997

Figure 2.11 Working hours in school holidays: respondents with children



Source: IES Survey, 1997

The questionnaire also asked whether respondents changed their working hours in the school holidays. The vast majority of respondents who work full time (93 per cent of men and 90 per cent of women) do not change their working hours in school holidays as Figure 2.11 shows. However, a small number reduce or stop work and a handful increase their working hours.

Sixty per cent of women and 71 per cent of men need to be away from home overnight sometimes. The average number of nights away from home in a year for respondents working full time is 14.75 for men and 13 for women. Respondents working in the public sector spend fewer nights away from home and those in industry more on average, as Figure 2.12 shows. Women with children spend 7.8 days away from home in a year on average.

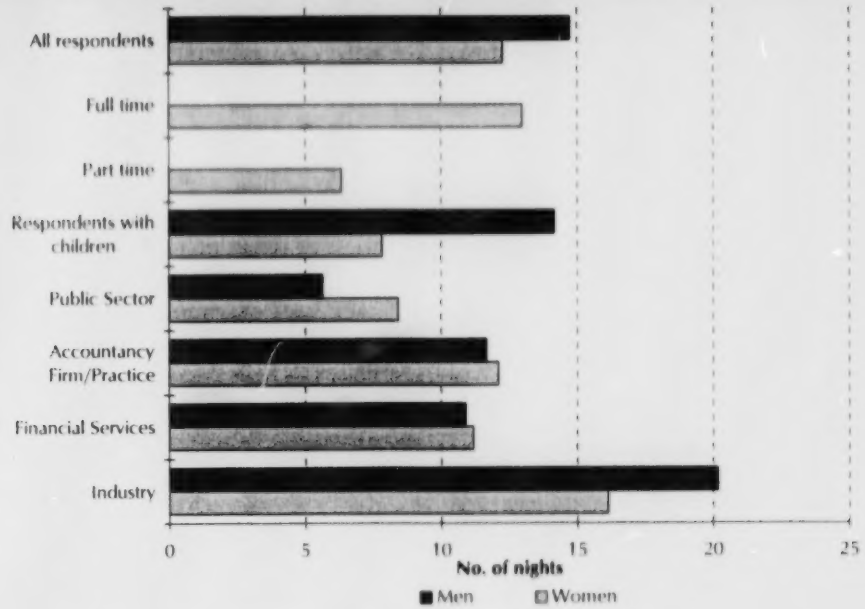
For a majority of respondents nights away from home are spread evenly throughout the year. However, for 38 per cent of men and 43 per cent of women they are not.

2.5 What are the consequences of working part time?

Respondents who had ever worked part time or in a job share were asked to indicate how much they agreed or disagreed with five attitude statements that asked about aspects of part-time working. Figure 2.13 shows the pattern of replies from women who are currently or have in the past worked part time or in a job share. Key points to note are that:

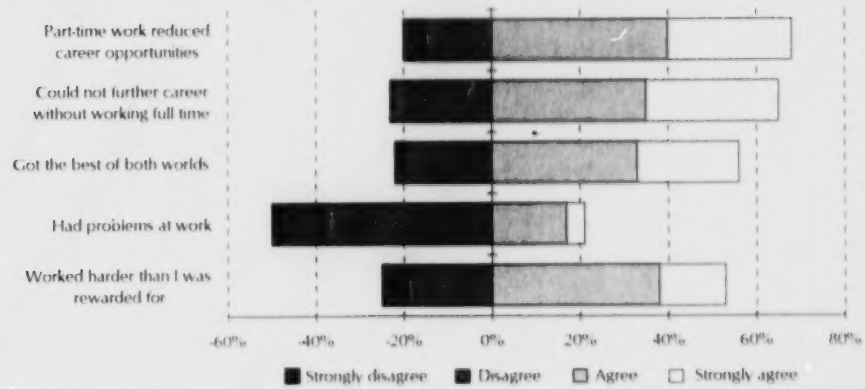
- sixty-eight per cent agreed or agreed strongly that working part time reduced their career opportunities, and 65 per cent that they could not further their careers without working full time

Figure 2.12: Average number of nights away from home in a typical year



Source: IES Survey, 1997

Figure 2.13: Attitudes to part-time working: women who have worked/are working part-time



Source: IES Survey, 1997

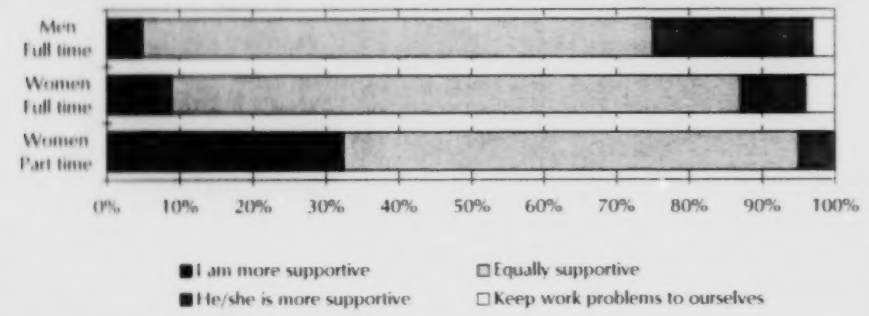
- over half (56 per cent) agreed or agreed strongly that they got the best of both worlds, although 21 per cent agreed or agreed strongly that they had problems at work
- over half (53 per cent) agreed or agreed strongly that they worked harder than they were rewarded for.

Respondents who currently work full time were also asked if they believed their career would suffer if they worked part time. Seventy two per cent of women and 82 per cent of men who currently work full time thought their career would suffer if they worked part time. Respondents who said they would work part time if their employer allowed it were slightly less likely to think their career would suffer if they worked part time. However, 68 per cent of the women and 65 per cent of the men who would work part time if their employers allowed it, thought their career would suffer if they did so.

2.6 Whose career is more important?

Respondents with partners were asked a series of questions about aspects of having dual careers, to establish whose career is considered more important. First of all, they were asked how supportive they and their partners are with regard to each other's job. Replies are shown in Figure 2.14. Only those respondents where both partners are currently working have been included in this analysis and we have separately identified women working full time from those working part time.

Figure 2.14: Career support: respondents with both partners working



Source: IES Survey, 1997

The figure shows that the majority of respondents describe themselves as being with partners who are equally supportive, but that 22 per cent of men describe their partners as being more supportive of their careers, while only five per cent say they are more supportive of their partners' careers. Although over three-quarters of women who work full time describe themselves as equally supportive, the remainder (once those who say they keep their work problems to themselves are excluded) are evenly divided between those who describe themselves as more supportive and those who describe their partners as more supportive. However, one-third of women who work part time describe themselves as more supportive.

The questionnaire also asked who was the main income earner. Looking at just those respondents where both partners are working, we find that 85 per cent of men are the main income earners compared to just 37 per cent of women. Income differentials appear to increase with the age of the respondent. For men, while 79 per cent of the younger age group describe themselves as the main income earners, 90 per cent of the older men do. For women the percentage describing themselves as equal income earners decreases with age, while the percentage describing themselves as not the main income earner, increases from 28 per cent of the younger age group to 40 per cent of the older age group. There is also a slight increase in the proportion of women describing themselves as the main income earner from 35 per cent of the younger age group to 39 per cent of the older age group.

The fact that women are much less likely to be the main income earners goes some way towards explaining the finding that more women than men describe themselves as being more supportive of their partner's career. We find that, while five per cent of women who are the main income earners describe themselves as being more supportive of their partner's career, 20 per cent of those who are not the main income earners do.

When asked directly: 'whose career do you consider to be more important?', we find that:

- 61 per cent of men say they consider their career to be more important, compared to 14 per cent of women
- 59 per cent of women and 38 per cent of men say they and their partner's career are of equal importance

- 27 per cent of women but only one man say their partner's careers are more important.

These differences are partly explained by earnings but, whereas 69 per cent of men who are the main income earners say their career is more important, only 36 per cent of women who are the main income earners do. This finding is confirmed by the fact that 72 per cent of women who are not the main income earners say their partner's career is the most important.

These findings reinforce the view that women's careers are considered secondary to those of their partners. Even when women are the main income earners, 60 per cent of them are likely to consider their career of equal importance to their partner's, a gesture that is reciprocated by less than one in three men who are the main income earners.

2.7 Who would move?

When asked whether they would relocate to another part of the country if their partner's career required it, and whether their partner would relocate if their career required it, we found almost a mirror image in the response patterns.

- 47 per cent of men would relocate for their partner's career and 56 per cent of women said their partner would relocate for their career.
- 74 per cent of women would relocate for their partner's career and 75 per cent of men said their partner would relocate for their career.

Women who are the main income earners are less willing to relocate for their partners and more likely to say their partner would relocate for them. Sixty-one per cent of women who are the main income earners would relocate for their partner's career and 69 per cent would expect their partner to relocate for them.

Respondents who say their career is more important than their partner's (a majority of men but only a small minority of women) are much less willing to relocate for their partners and more likely to expect their partners to relocate for them. Although the women are still more likely to relocate for their partners than the men (46 per cent of women would relocate compared to 37 per cent of men), similar proportions (75 per cent of men and 77 per cent of women) would expect their partner to relocate for them.

Willingness to move is reciprocated to some extent between men and women but it is apparent that respondents who see their career as more important expect their partners to move for them and are less likely to move for their partners. As men's careers are much more likely to be considered more important than women's, this means that many of these professional women are quite prepared to move to another part of the country if their partner's career requires it, but fewer expect their partners to move for them.

2.8 Who takes career breaks?

Information collected about respondents experience of career breaks is summarised in Table 2.2. Key findings about career breaks are:

- 30 per cent of women and eight per cent of men have taken career breaks
- 33 per cent of women who have taken a career break have taken more than one
- 78 per cent of women took their most recent career break to look after children, as did one man.

Women take longer career breaks than men, with the average length of a woman's most recent career break being 20 months, compared to 16 months for a man. Twenty per cent of women reported that their most recent career break was longer than two years, and eight per cent that it was longer than five years.

Career breaks to look after children were longer on average than career breaks taken for other reasons. The average career break to look after children was 22 months, compared to 14 months for other career breaks.

2.9 Do partners help with childcare?

Respondents with children were asked how often they rely on their partner's help in caring for their children while they were at work. Among respondents with children where both partners are working, the survey found that:

- sixty-four per cent of men relied on their partner's help in caring for their children every working day, compared to 25 per cent of women

Table 2.2: Career breaks

	Men (%)	Women (%)
Ever taken a career break?	8	30
Total cases	*304*	*432*
Number of career breaks		
1	88	67
2	13	27
3	0	6
Total cases	*24*	*130*
Length of career break		
less than 6 months	20	19
6 months	16	18
7 to 12 months	24	26
13 to 24 months	28	17
More than 24 months	12	20
Total cases	*25*	*126*
Reason for most recent career break		
To look after children	4	78
To study	28	7
Look after dependent relative	0	1
To travel	36	15
Other reason for career break	32	7
Total cases	*25*	*130*

Source: IES Survey, 1997

- women who are working full time rely more on their partners than women who work part time with one-third of women who work full-time relying on their partner to help with childcare every working day, compared to ten per cent of women who work part time
- women who are the main income earners rely more on their partners with 51 per cent of this group relying on their partner's help every working day.

2.10 Summary

In this chapter we have examined the biographical details of survey respondents as well as key aspects of their employment experiences. The main points to note are:

- male respondents are older than female respondents, with 35 per cent of male respondents being aged 36 and over, compared to 24 per cent of female respondents
- approximately three-quarters of respondents are married/living with a partner, although women are somewhat less likely to have dependent children than men
- 96 per cent of women who are married/living with a partner have a partner who works, compared to 74 per cent of men
- men and women qualified as accountants at similar ages
- 99 per cent of male respondents and 90 per cent of female respondents are currently working
- 11 per cent of the women who are currently working, work part time or in a job share
- 32 per cent of women and nine per cent of men who currently work full time would work part time or in a job share if their employer allowed it
- 68 per cent of women who have worked or are currently working part time or in a job share agree or agree strongly that working part time reduced their career opportunities, and 65 per cent that they could not further their careers without working full time
- 39 per cent of men and 25 per cent of women who work full time do more than 11 hours extra work a week
- 61 per cent of men say they consider their career to be more important, compared to 14 per cent of women
- 30 per cent of women and eight per cent of men have taken career breaks
- 78 per cent of women took their most recent career break to look after children, as did one man.

In the remainder of this report we will be using gender as the main variable for analysis. However, where appropriate we will be contrasting male and female respondents by age and experience of working in the profession. We will also be examining how replies vary by employment sector, employment and marital status, and whether respondents have children.

3 What Do Accountants Want From Work?

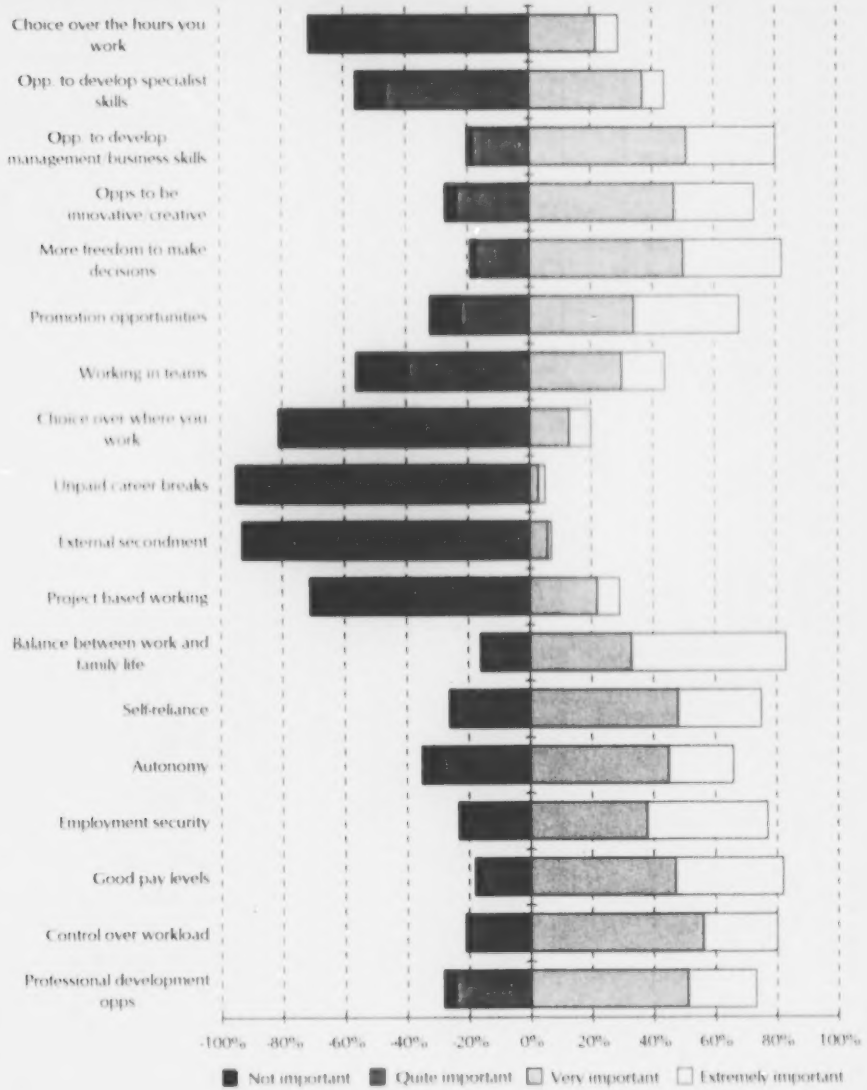
Understanding what people will want from work is important for employers and professional organisations. It tells employers what motivates their employees, suggests what factors will help in retention of key people, and should help organisations develop policies and practices that anticipate their staff's concerns rather than merely respond to them. For professional organisations this knowledge should assist them in supporting their members through activities such as continuing professional development and might identify gaps in current training provision.

One of the objectives of the survey was to provide a forward look in order to identify what are likely to be the key issues and concerns of accountants in the near future. This section of the questionnaire was headed 'Your Future Career' and asked respondents to rate a list of 18 key features of work in terms of their likely importance to respondents in three to five years time. Respondents were also asked to identify which of these features would be the three most important to them. This analysis sets out to build up a picture of the features of work which will matter most to different groups of respondents. In addition, respondents were asked to rate how likely they thought they were to experience each of these features of work, and this gives us some insight into how likely respondents think they are to experience what is most important to them.

3.1 What features of work will be important?

Each of the 18 factors was rated on a four point scale from 1 = extremely important to 4 = not important. Figures 3.1 and 3.2 summarise the replies from male and female respondents respectively, showing the percentage of respondents using each answer category.

Figure 3.1: Importance of future career factors: men



Source: IES Survey, 1997

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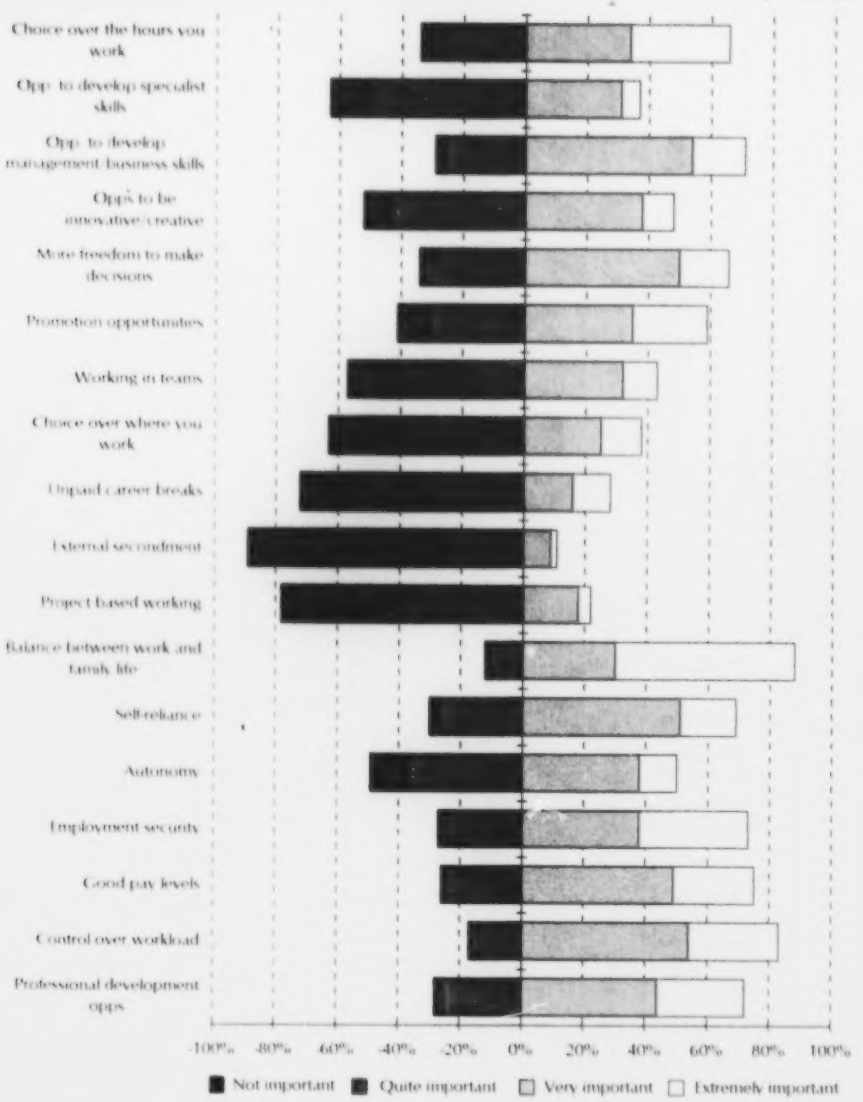
Figure 3.2: Importance of future career factors: women



Source: IES Survey, 1997

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There is a great deal of similarity in the features of work that the male and female accountants identify as most important to them. Balance between work and family life is the one feature that one-half or more of respondents rate as extremely important to them. Fifty per cent of men and 58 per cent of women rate this as something that will be extremely important to them over the next three to five years.

Other features of work that both men and women say will be very or extremely important to them are:

- control over their workload (83 per cent of women and 80 per cent of men rate as extremely or very important)
- good pay levels (75 per cent of women and 82 per cent of men rate as extremely or very important)
- professional development opportunities (72 per cent of women and 73 per cent of men rate as extremely or very important)
- opportunity to develop management/business skills (71 per cent of women and 80 per cent of men rate as extremely or very important)
- employment security (73 per cent of women and 77 per cent of men rate as extremely or very important)
- self-reliance (69 per cent of women and 75 per cent of men rate as extremely or very important).

Features of work that will not be very or extremely important to respondents include:

- external secondment (11 per cent of women and seven per cent of men rate as extremely or very important)
- project-based working (22 per cent of women and 29 per cent of men rate as extremely or very important).

The four features that show the largest differences between men and women in what will be important to them are:

- choice over the hours they work (66 per cent of women rate as extremely or very important, compared to 29 per cent of men)
- opportunities to be innovative/creative (48 per cent of women rate as extremely or very important, compared to 73 per cent of men)
- choice over where they work (38 per cent of women rate as extremely or very important, compared to 20 per cent of men)

- unpaid career breaks (28 per cent of women rate as extremely or very important, compared to five per cent of men).

Respondents were given the opportunity to list an additional feature of work that would be important to them, but less than two per cent of respondents did so and no one additional feature was mentioned by more than three respondents.

Age differences

The survey provides some evidence that what will be important to respondents changes with age. Older men and women report that promotion opportunities, professional development opportunities and the opportunity to develop management/ business skills will not be as important to them in the future as they are to younger respondents. Unpaid career breaks and employment security will also be less important to the older women. The only features whose importance increases with age are choice over the hours worked, which increases for both men and women, choice over where they work, which increases for women, and working in teams, which increases for men.

Three most important features of work

While this analysis has gone some way towards identifying those features of work that respondents feel will be most important to them, because many features are rated as important by a significant number of respondents, they were also asked to identify the three features of work that will be most important to them. The replies are shown in Table 3.1 which lists those features of work which were rated as one of the three most important, broken down by gender and age.

For each of these groups of respondents the table shows the top five features in terms of importance. When analysed in this way, we see several differences in the pattern of replies compared to the previous analysis. For all four groups, balance between work and family life is identified as the most important feature of work. Employment security and good pay are also one of the five most important features of work for all groups.

Choice over the hours of work is one of the five most important features of work to both groups of women, as is opportunity to develop management/business skills to both groups of men.

Table 3.1: Proportion identifying feature as amongst three most important

	Younger men		Older men		Younger women		Older women	
	Rank	%	Rank	%	Rank	%	Rank	%
Balance between work and family life	1	53	1	62	1	63	1	68
Employment security	3	38	2	52	3	35	3	29
Good pay levels	2	43	3	42	2	36	4	24
Choice over the hours you work		8		10	4	34	2	47
Promotion opportunities	5	32		15	5	30		18
Opportunity to develop management/business skills	4	35	4	25		22		15
Professional development opportunities		20		12		18	5	19
Control over your workload		13		13		17		12
More freedom to make decisions		17		16		6		8
Opportunities to be innovative/creative		16	5	19		4		6
Opportunities to develop specialist skills		8		6		8		12
Choice over where you work		2		2		8		8
Autonomy		5		7		4		3
Self-reliance		5		8		4		7
Working in teams		1		5		4		5
Unpaid career breaks		1		1		5		1
Project-based working		1		1		1		1
External secondment		0		1		1		1
Total cases		*135*		*155*		*271*		*160*

Source: IES Survey, 1997

Younger men and women list promotion opportunities as one of their five most important features.

Further analysis found that women's views about what will be most important to them is strongly related to their present employment status (See Appendix Table 3). When we compare women who are currently working full time with those who are either not working or working part time, we find that 58 per cent of full-timers rate balance between work and family as one of their three most important features of work, compared to 91 per cent of women who are not working or working part time. Similarly, while 29 per cent of those who are currently working full time rate choice over the hours they work as one of their three most important features of work, 76 per cent of those who are not working, or working part time, rate it as one of theirs.

When we compare men and women who work full time, we find that these women attach more importance to choice over the hours they work than men, and less importance to the opportunity to develop management/business skills or opportunities to be innovative/creative. It is clear, therefore, that key differences by gender persist regardless of present employment status.

3.2 What do they expect to experience?

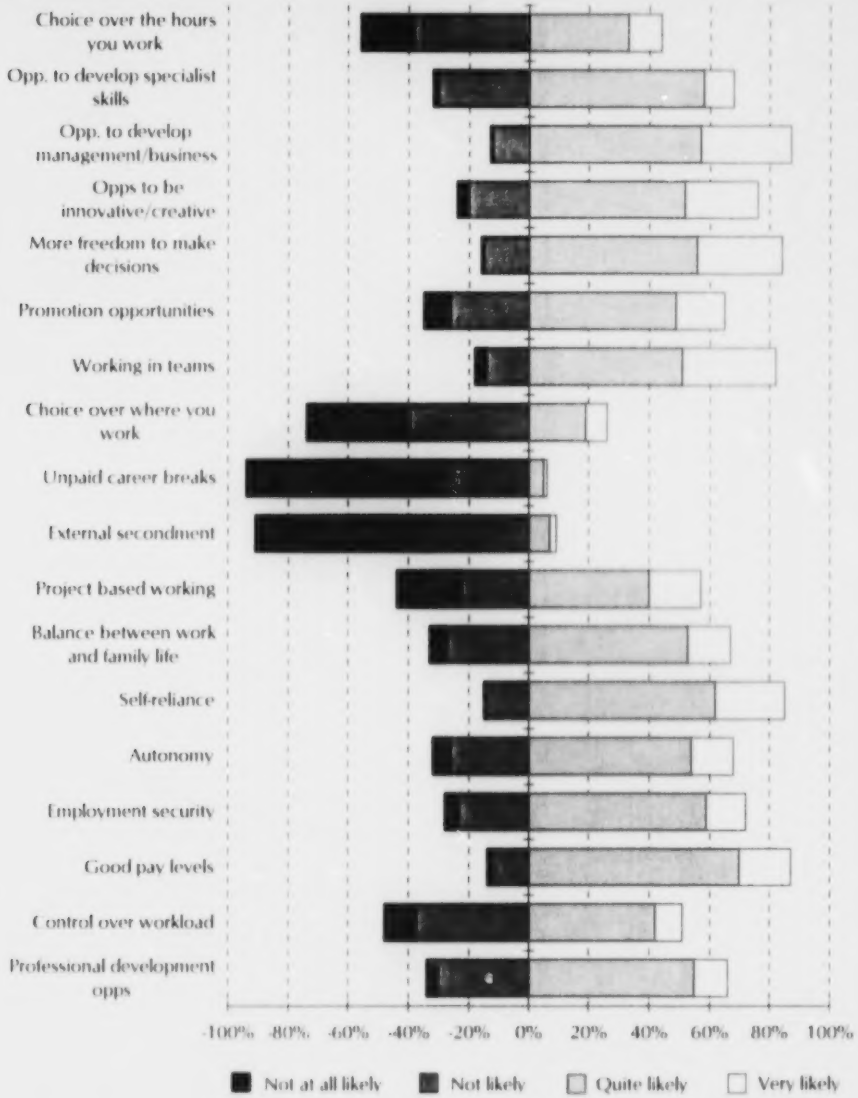
The previous section used two approaches to identify features of work which respondents feel will be important to them in the future. In this section we take the analysis a stage further and consider how likely respondents think they are to experience these features in their future working life.

Respondents were asked to rate their likely future experience of these features of work on a four point scale from 1 = very likely to 4 = not at all likely. Replies are shown in Figures 3.3 and 3.4 for men and women respectively. They indicate considerable agreement between male and female respondents and also that respondents do think they are at least quite likely to experience many of these features of work in the future.

Features of work that both men and women think they are very or quite likely to experience are:

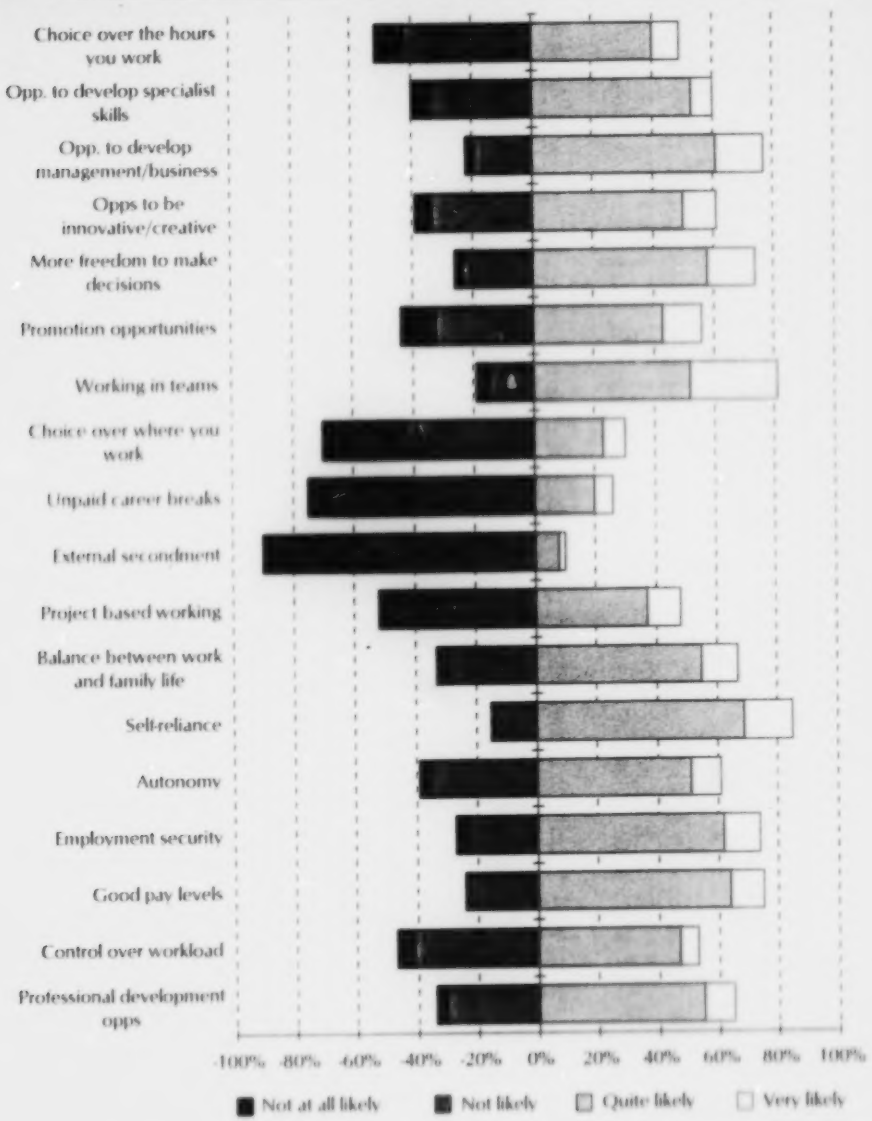
- self-reliance (85 per cent of women and men very or quite likely to experience)

Figure 3.3: Experience of future career factors: men



Source: IES Survey, 1997

Figure 3.4: Experience of future career factors: women



Source: IES Survey, 1997

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- working in teams (81 per cent of women and 82 per cent of men very or quite likely to experience)
- employment security (74 per cent of women and 72 per cent of men very or quite likely to experience).

The largest differences in terms of experience between male and female respondents are:

- unpaid career breaks (26 per cent of women very or quite likely to experience, compared to six per cent of men)
- opportunities to be innovative/creative (61 per cent of women very or quite likely to experience, compared to 76 per cent of men)
- good pay levels (75 per cent of women very or quite likely to experience, compared to 87 per cent of men)
- more freedom to make decisions (74 per cent of women very or quite likely to experience, compared to 84 per cent of men)
- opportunity to develop management/business skills (77 per cent of women very or quite likely to experience, compared to 87 per cent of men).

External secondments are the feature of work that respondents think they are least likely to experience. When we compare male and female respondents by age group, we find that older respondents are less likely to expect experience of promotion opportunities or of employment security. Older men are more likely to expect experience of self-reliance and autonomy than younger men, and less likely to expect experience of project-based working. Older women expect experience of the opportunity to develop specialist skills, of more freedom to make decisions, of working in teams, of professional development opportunities and of unpaid career breaks to be less likely, than do younger women. However, older women expect choice over the hours they work and where they work to be more likely than do younger women.

3.3 Are they likely to experience what is important to them?

The most important question that we want to use these data to answer is to measure the extent to which respondents expect to experience what will be important to them. In order to do this, the percentage reporting that each factor will be very or extremely important to them has been plotted alongside the

proportion saying they are very or quite likely to experience it. Figures 3.5 and 3.6 report these findings for men and women respectively.

It is apparent that the likelihood of experiencing many of these features of work matches the importance respondents attach to them. However, there are several features of work which have been identified as being very important to respondents which they do not think they are likely to experience, and conversely several features of work that they think they are likely to experience which are not important to them.

Key features of work in terms of importance to respondents which they think they are less likely to experience are:

- control over their workload (both men and women)
- balance between work and family life (both men and women)
- choice over the hours they work (women only).

Men and women are roughly equally likely to think they will experience choice over the hours they work, but it is a feature of work that is much more important to women than to men.

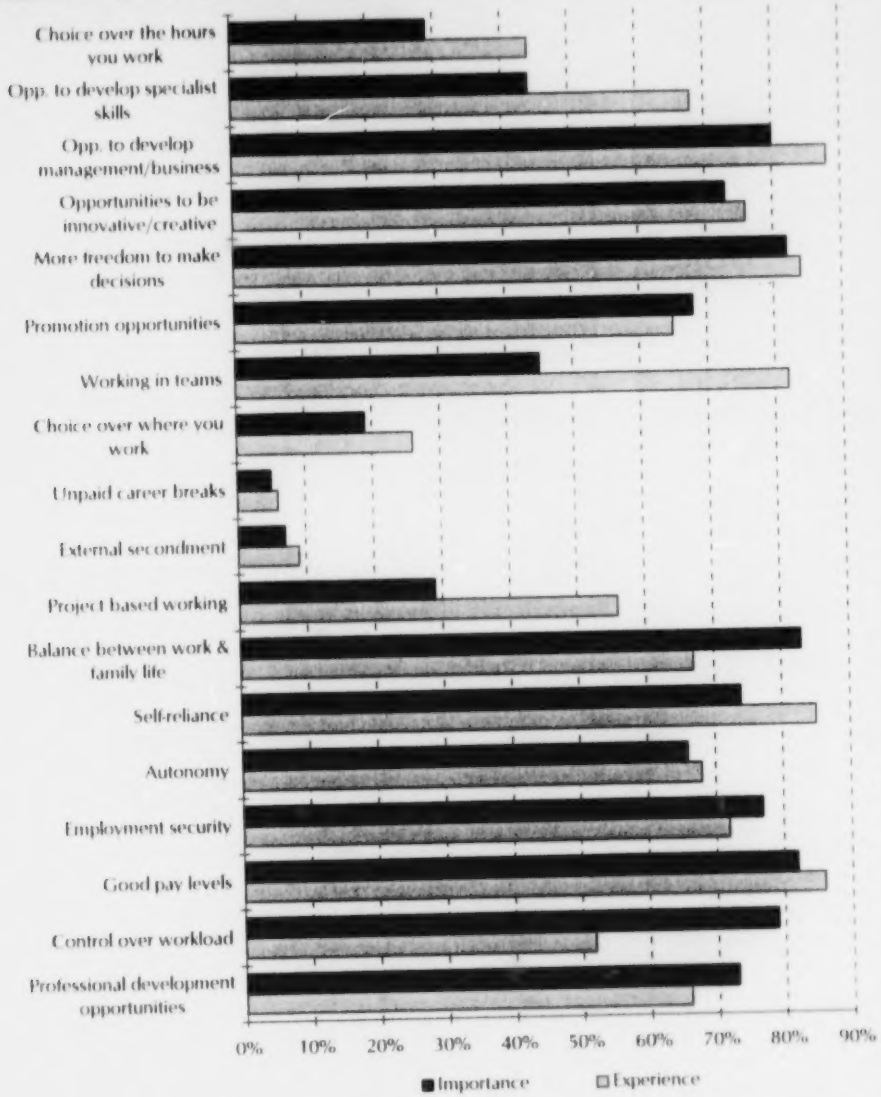
Features of work which both men and women think they are likely to experience but which are not among those that will be particularly important to them include:

- working in teams
- project-based working
- opportunity to develop specialist skills.

Women also think they are very likely to experience self-reliance, although this will not be especially important to them, while men are quite likely to think they will have choice over the hours that they work, even though this will not be important to them.

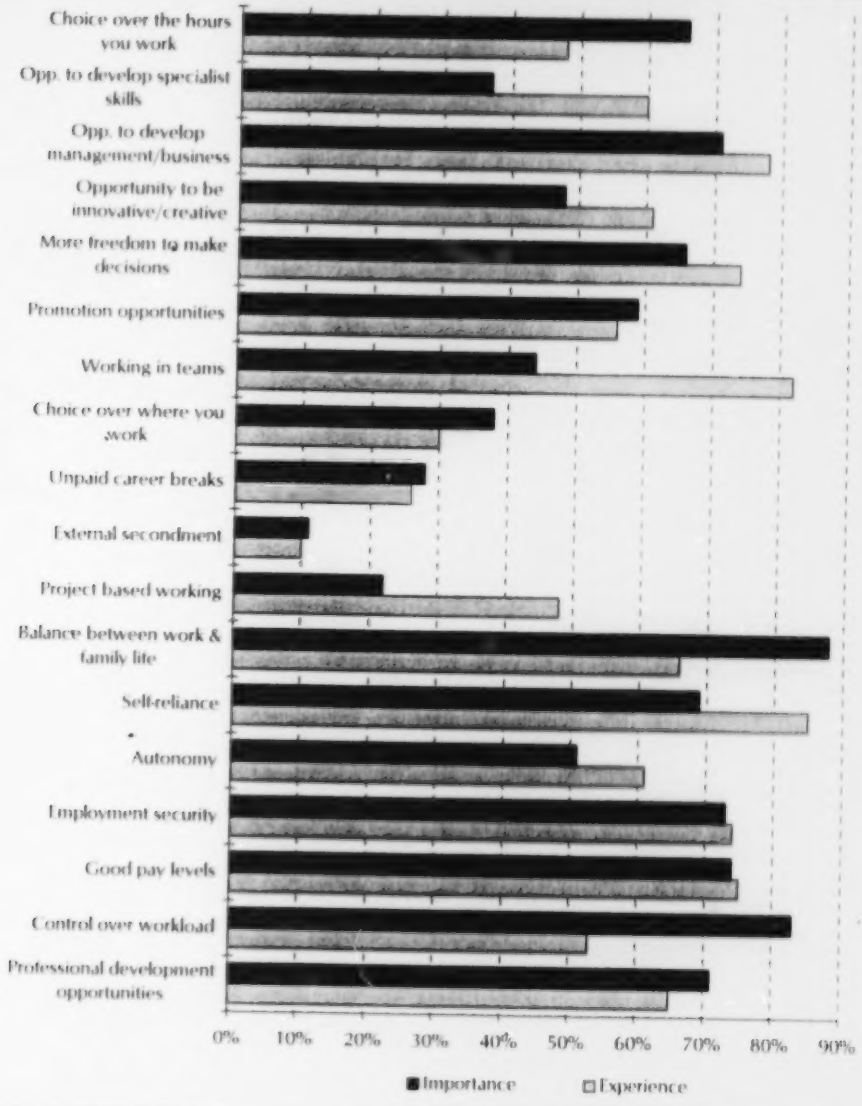
There are a few additional differences by age group. Older men think they are more likely to experience self-reliance than younger men, who also think they are less likely to experience professional development opportunities, even though they are very important to them.

Figure 3.5: Importance and experience compared: men



Source: IES Survey, 1997

Figure 3.6: Importance and experience compared: women



Source: IES Survey, 1997

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A number of the factors where there are large discrepancies are those that respondents think will be most important to them, for example balance between work and family life, and control over their workload. It is likely that these will cause a considerable amount of dissatisfaction. However, on many factors likely experience broadly matches the importance that will be attached to the factors, and this should lead to positive outcomes.

While these findings should be interpreted with some caution because different rating scales were used to measure degree of importance and likely experience of the factors, it is reasonable to assume that, where respondents anticipate less experience of factors they rate as being very important to them in the future, this may cause some degree of dissatisfaction.

Table 3.2 summarises data on *importance* and *likely experience* of the features most important to the sample overall. It is presented in order of importance of the features to the respondents. The table shows the following for each group:

- their three most important, and the *ranking* of that feature for that group (in brackets)
- the proportion of respondents who indicated that feature will be important to them (*ie* extremely or very important)
- the proportion of those who indicated that they are very or quite likely to experience this feature of work.

It effectively summarises the findings from this chapter in tabular form. It shows that, while these accountants do expect to experience many of the features of work that are important to them, they are less confident that they will experience the one that is most important to them: balance between work and family life.

3.4 Summary

Key points from this analysis of what accountants want from work are:

- half the men and 58 per cent of women rate balance between work and family life as extremely important to them
- features of work that will be considerably more important to women than men are: choice over the hours they work, choice over where they work and unpaid career breaks

Table 3.2: Future importance and likely experience of key features (per cent)

	Younger men			Older men			Younger women			Older women		
	Top 5 (Rank)	Imp	Exp	Top 5 (Rank)	Imp	Exp	Top 5 (Rank)	Imp	Exp	Top 5 (Rank	Imp	Exp
Balance betw. work/family life	53 *(1)*	83	68	62 *(1)*	85	66	63 *(1)*	86	68	68 *(1)*	91	63
Employment security	38 *(3)*	75	75	52 *(2)*	79	69	35 *(3)*	77	78	29 *(3)*	66	66
Good pay levels	43 *(2)*	87	86	42 *(3)*	78	86	36 *(2)*	77	77	24 *(4)*	70	72
Choice over the hours you work		26	43		31	45	34 *(4)*	64	46	47 *(2)*	71	52
Promotion opportunities	32 *(5)*	82	77		55	54	30 *(5)*	68	65		44	42
Opp. to develop management/ business skills	35 *(4)*	88	90	25*(4)*	74	85		75	79		64	76
Prof. devt opportunities		79	65		66	67		76	69	19 *(5)*	63	60
Control over your workload		73	54		77	49		83	56		82	49
More freedom to make decisions		83	84		80	84		68	78		62	69
Opps to be innov./creative		75	73	19*(5)*	71	78		51	62		44	60
Opps to dev. specialist skills		45	67		43	68		39	64		32	54
Choice over where you work		19	27		20	26		35	27		42	35
Autonomy		65	62		67	72		51	62		51	61
Self-reliance		74	79		74	91		72	85		66	84
Work in teams		42	83		48	80		44	86		42	75
Unpaid career breaks		9	5		2	7		32	31		21	18
Project-based working		30	60		28	53		22	49		24	45
External secondment		6	9		8	9		14	12		8	7
Total cases	135			155			271			160		

Source: IES Survey, 1997

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- the feature of work that will be considerably more important to men than women is opportunities to be innovative/creative
- other features of work that will be important to both men and women include: control over their workload, good pay levels, professional development opportunities, opportunity to develop management/business skills, employment security and self-reliance
- features of work that both men and women think they are very or quite likely to experience are: self-reliance, working in teams, and employment security
- more men than women think they are likely to experience good pay levels, opportunities to develop management/business skills, more freedom to make decisions and opportunities to be innovative/creative
- more women than men think they are likely to experience unpaid career breaks
- features of work that will be important to respondents which both men and women think they are less likely to experience are control over their workload and balance between work and family life; women also feel they will be less likely to experience choice over the hours they work.

4 Views on Careers in Accountancy

The next section of the questionnaire asked respondents to rate 40 statements about their career and work experience as accountants. Respondents were asked to rate the statements on a five point scale from 1 = disagree strongly to 5 = agree strongly. The questions covered a wide range of features of work and careers. They included:

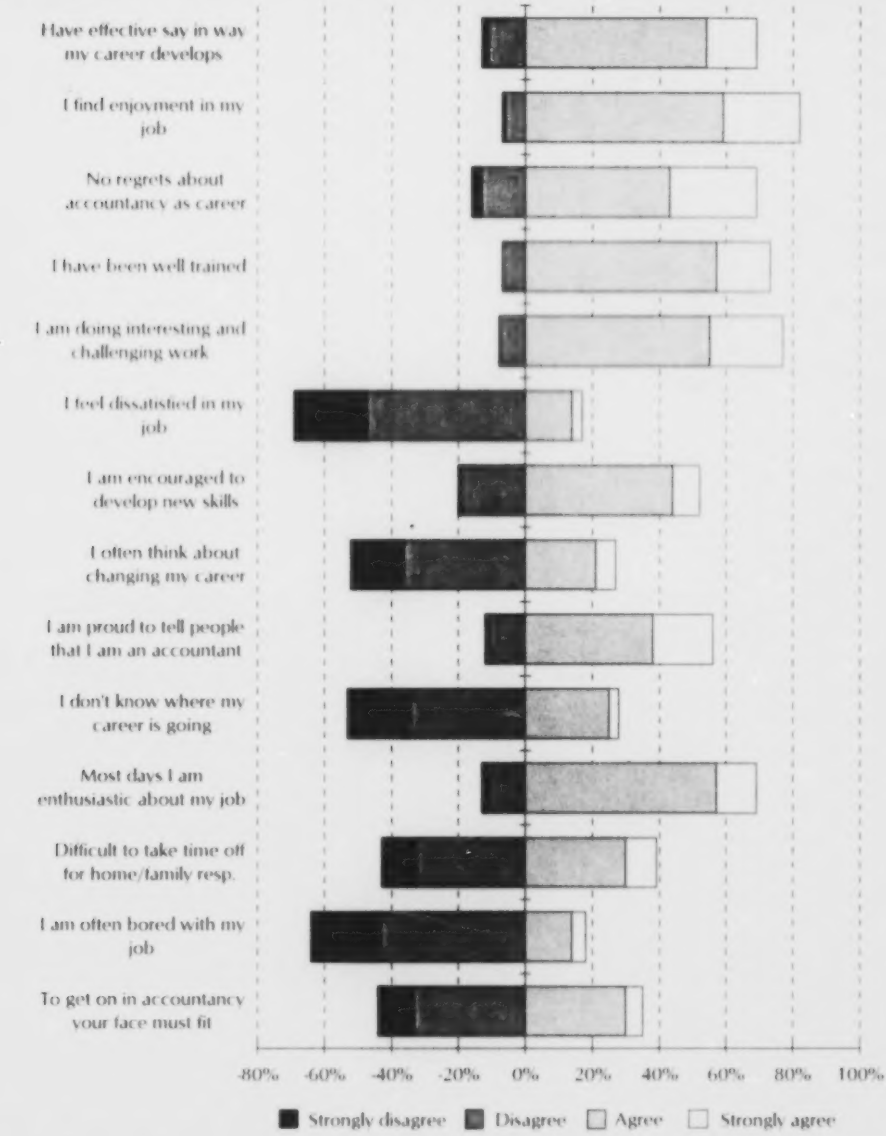
- job and career satisfaction
- work pressure
- recognition from and satisfaction with employer
- equal opportunities
- satisfaction with training and development
- identification with accountancy.

Figures 4.1 to 4.6[1] summarise the replies from respondents. Figures 4.1 to 4.3 present the replies from male respondents and Figures 4.4 to 4.6 from female respondents.

Note that in these figures respondents using the middle point of the rating scale have been excluded. The overall length of the horizontal bar for each item, therefore, indicates the extent to which respondents had views about the item, the longer the bar the more respondents agreed or disagreed with the item, the shorter the bar the less they agreed or disagreed with it. The relative degree of agreement or disagreement with each item can be seen by the extent to which the horizontal bar extends to either the right of the figure indicating agreement with the item or the left of the figure indicating disagreement with it.

[1] Note that in these figures the wording of some statements has been abbreviated.

Figure 4.1: Views on careers in accountancy: men


Have effective say in way my career develops
I find enjoyment in my job
No regrets about accountancy as career
I have been well trained
I am doing interesting and challenging work
I feel dissatisfied in my job
I am encouraged to develop new skills
I often think about changing my career
I am proud to tell people that I am an accountant
I don't know where my career is going
Most days I am enthusiastic about my job
Difficult to take time off for home/family resp.
I am often bored with my job
To get on in accountancy your face must fit
-80% -60% -40% -20% 0% 20% 40% 60% 80% 100%
Strongly disagree
Disagree
Agree
Strongly agree

Source: IES Survey, 1997

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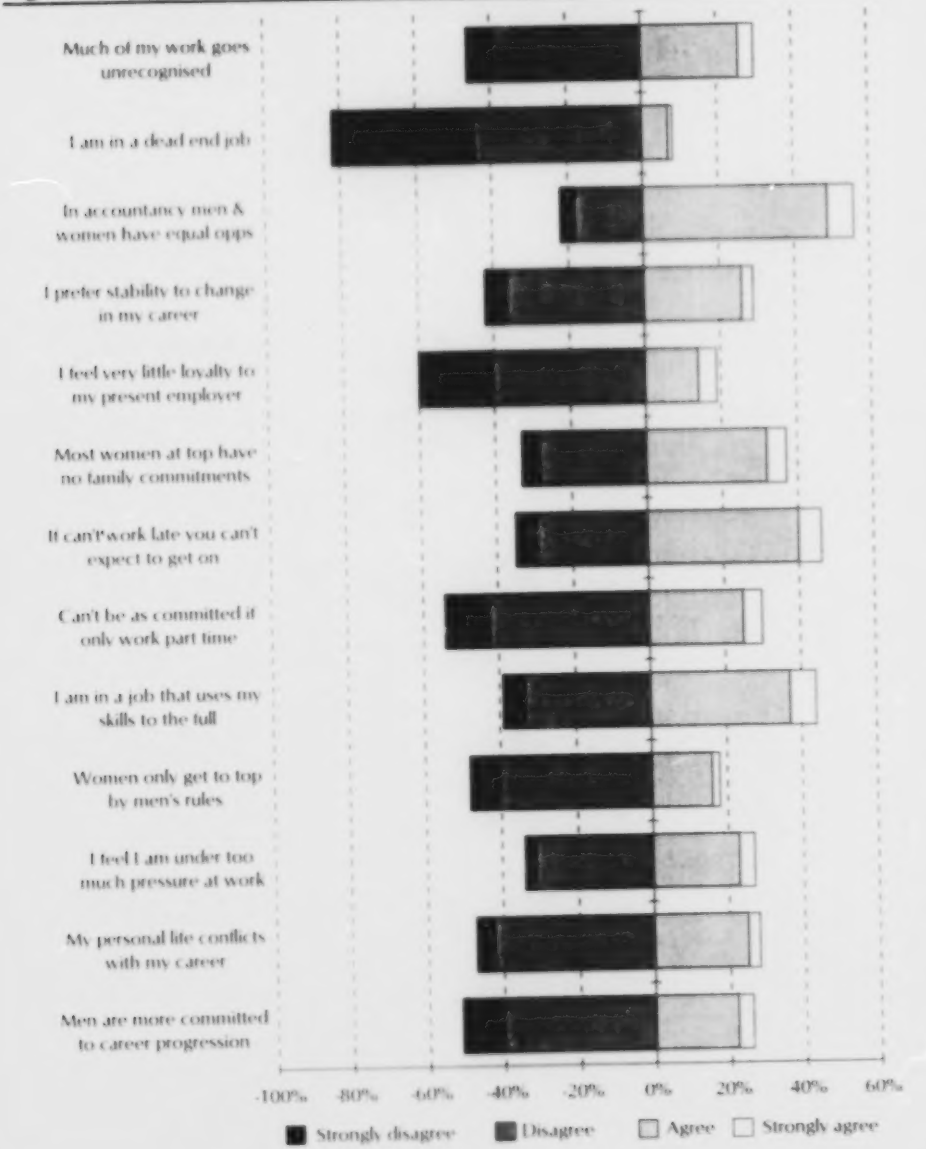
Figure 4.2: Views on careers in accountancy: men (continued)


Much of my work goes unrecognised
I am in a dead end job
In accountancy men & women have equal opps
I prefer stability to change in my career
I feel very little loyalty to my present employer
Most women at top have no family commitments
If can't work late you can't expect to get on
Can't be as committed if only work part time
I am in a job that uses my skills to the full
Women only get to top by men's rules
I feel I am under too much pressure at work
My personal life conflicts with my career
Men are more committed to career progression
-100%
-80%
-60%
-40%
-20%
0%
20%
40%
60%
Strongly disagree
Disagree
Agree
Strongly agree

Source: IES Survey, 1997

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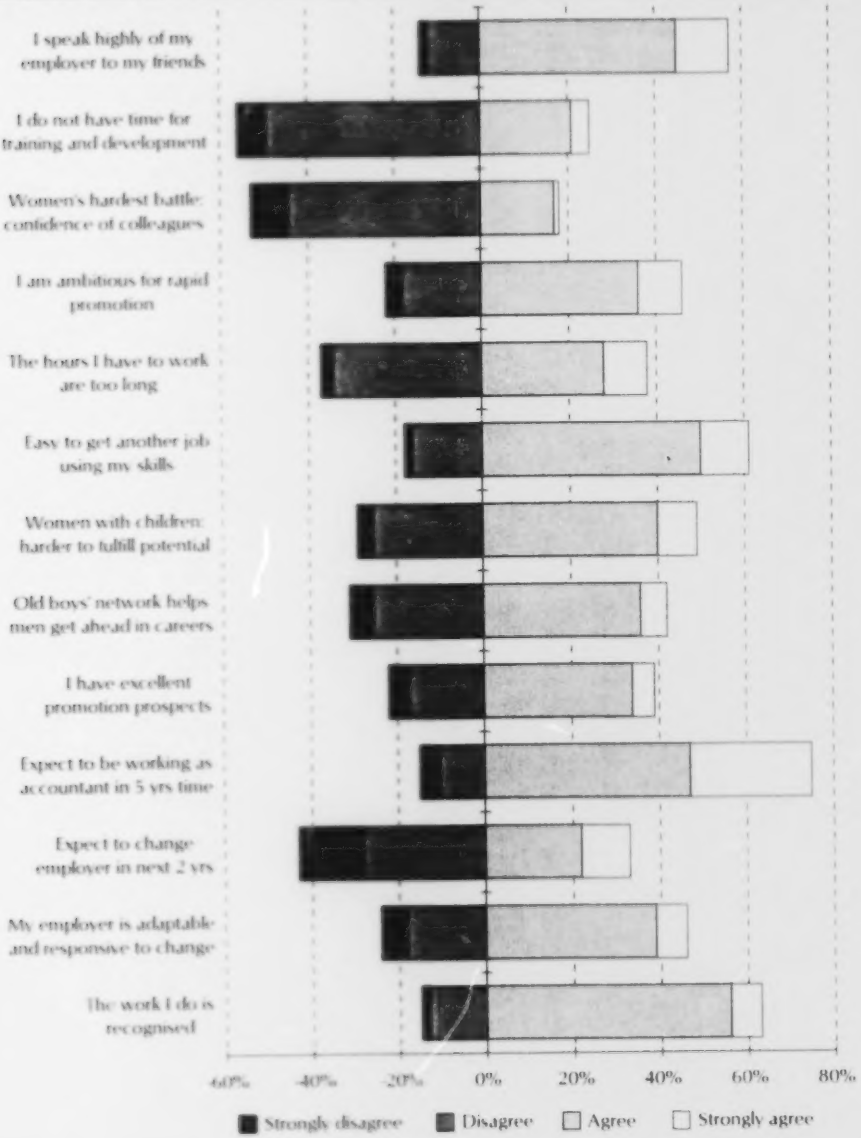
Figure 4.3: Views on careers in accountancy: men (continued)


I speak highly of my employer to my friends
I do not have time for training and development
Women's hardest battle: confidence of colleagues
I am ambitious for rapid promotion
The hours I have to work are too long
Easy to get another job using my skills
Women with children: harder to fulfill potential
Old boys' network helps men get ahead in careers
I have excellent promotion prospects
Expect to be working as accountant in 5 yrs time
Expect to change employer in next 2 yrs
My employer is adaptable and responsive to change
The work I do is recognised
60%
40%
20%
0%
20%
40%
60%
80%
Strongly disagree
Disagree
Agree
Strongly agree

Source: IES Survey, 1997

58
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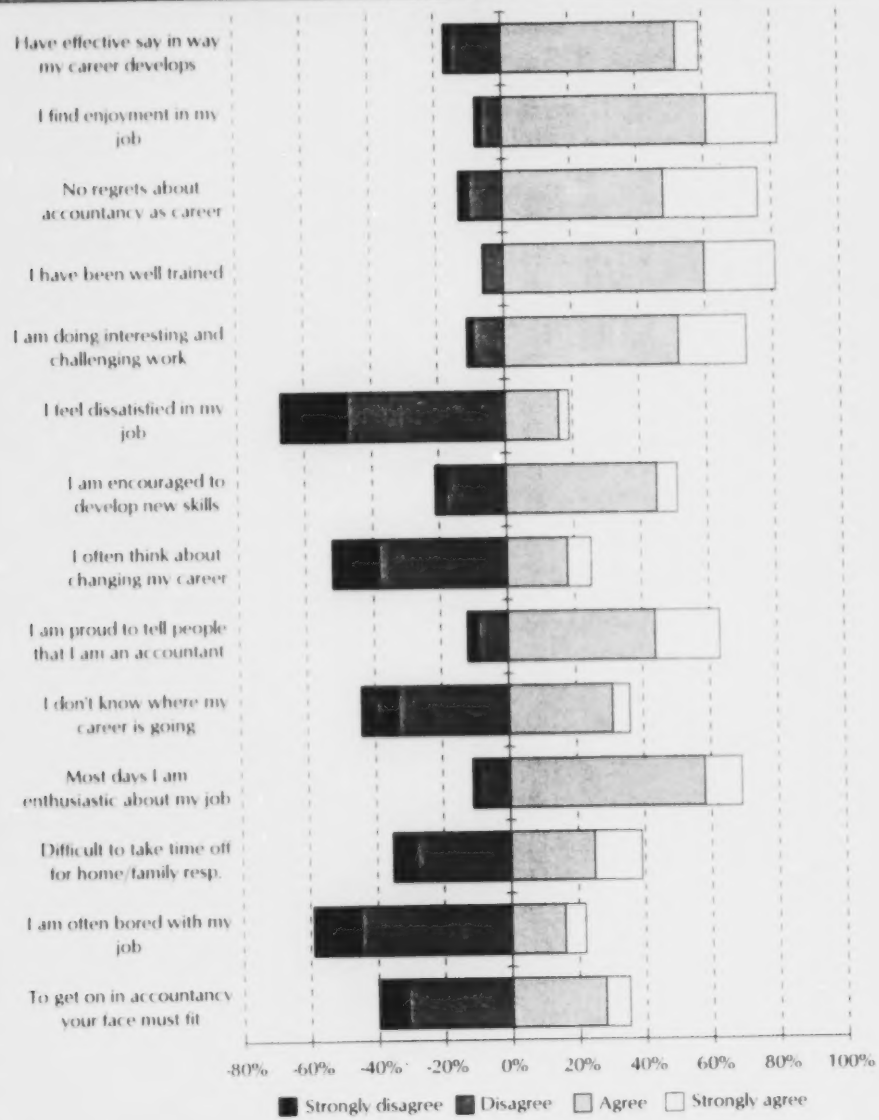
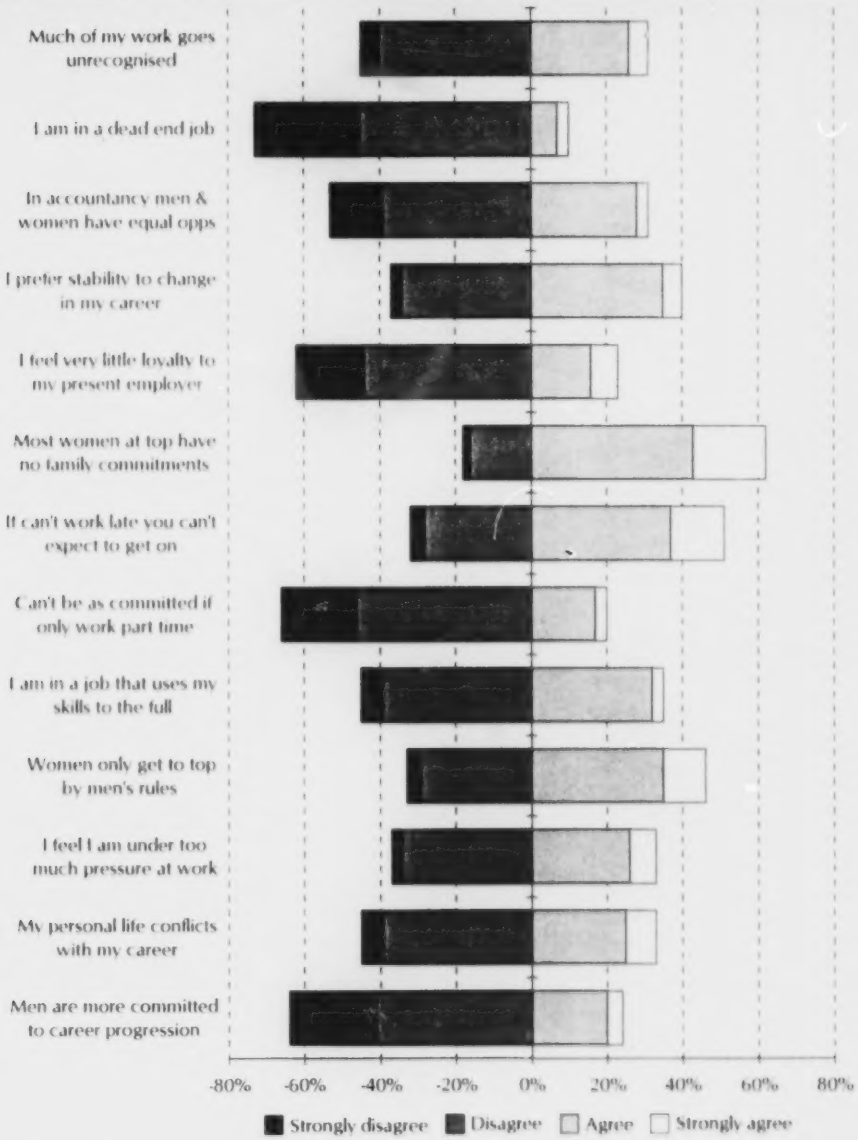
Figure 4.4: Views on careers in accountancy: women


Have effective say in way my career develops
I find enjoyment in my job
No regrets about accountancy as career
I have been well trained
I am doing interesting and challenging work
I feel dissatisfied in my job
I am encouraged to develop new skills
I often think about changing my career
I am proud to tell people that I am an accountant
I don't know where my career is going
Most days I am enthusiastic about my job
Difficult to take time off for home/family resp.
I am often bored with my job
To get on in accountancy your face must fit
-80% -60% -40% -20% 0% 20% 40% 60% 80% 100%
Strongly disagree
Disagree
Agree
Strongly agree

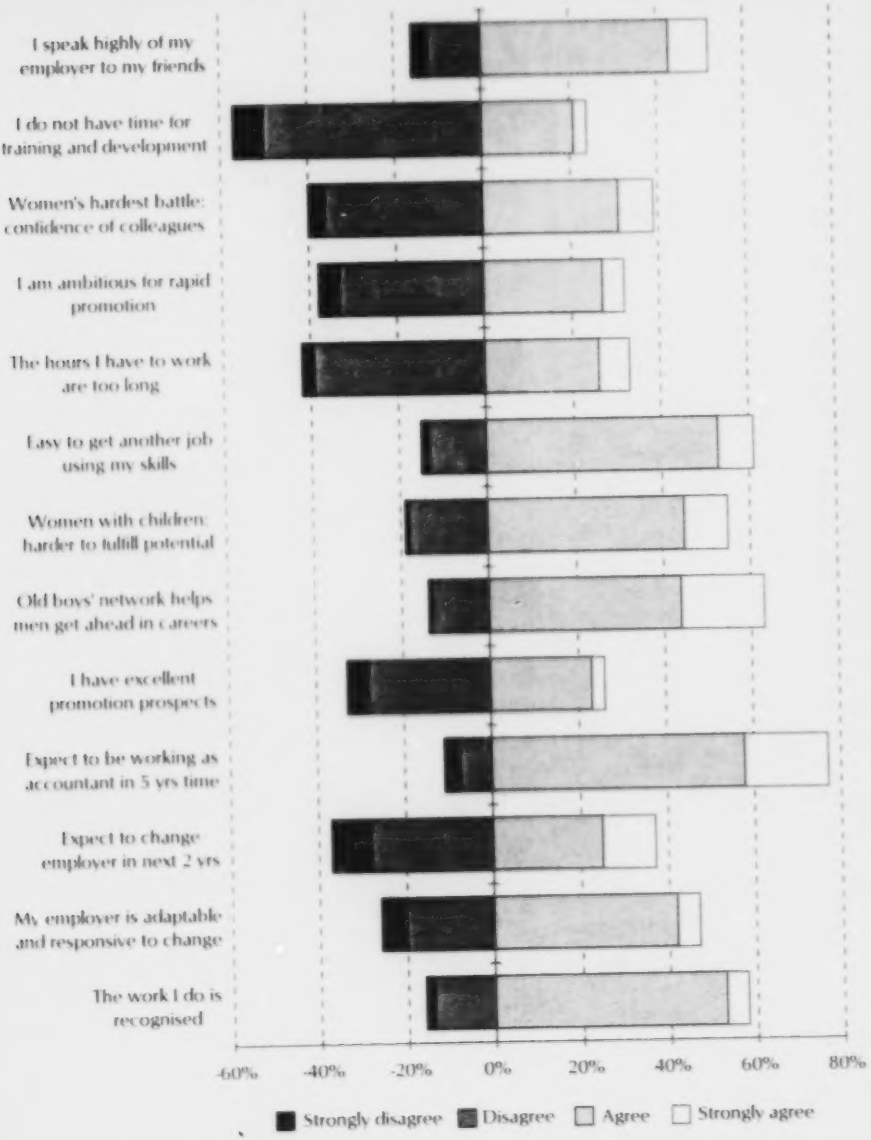
Source: IES Survey, 1997

Figure 4.5: Views on careers in accountancy: women (continued)


Much of my work goes unrecognised
I am in a dead end job
In accountancy men & women have equal opps
I prefer stability to change in my career
I feel very little loyalty to my present employer
Most women at top have no family commitments
If can't work late you can't expect to get on
Can't be as committed if only work part time
I am in a job that uses my skills to the full
Women only get to top by men's rules
I feel I am under too much pressure at work
My personal life conflicts with my career
Men are more committed to career progression
-80%
-60%
-40%
-20%
0%
20%
40%
60%
80%
Strongly disagree
Disagree
Agree
Strongly agree

Source: IES Survey, 1997

Figure 4.6: Views on careers in accountancy: women (continued)


I speak highly of my employer to my friends
I do not have time for training and development
Women's hardest battle: confidence of colleagues
I am ambitious for rapid promotion
The hours I have to work are too long
Easy to get another job using my skills
Women with children: harder to fulfill potential
Old boys' network helps men get ahead in careers
I have excellent promotion prospects
Expect to be working as accountant in 5 yrs time
Expect to change employer in next 2 yrs
My employer is adaptable and responsive to change
The work I do is recognised
-60%
-40%
-20%
0%
20%
40%
60%
80%
Strongly disagree
Disagree
Agree
Strongly agree

Source: IES Survey, 1997

The overall finding is that both women and men are satisfied with many aspects of their careers in accountancy. On most of the statements the pattern of replies from women is very similar to that from the men. Statements about career opportunities and work that respondents are most positive about include:

- I have enjoyment in my job (82 per cent of men and women agree or agree strongly)
- I have been well trained (81 per cent of women and 73 per cent of men agree or agree strongly)
- I am doing interesting and challenging work (72 per cent of women and 77 per cent of men agree or agree strongly
- I have no regrets about choosing accountancy as a career (76 per cent of women and 69 per cent of men agree or agree strongly)
- I am in a dead end job (73 per cent of women and 82 per cent of men disagree or disagree strongly)
- I still expect to be working as an accountant in five year's time (77 per cent of women and 75 per cent of men agree or agree strongly).

The largest differences between the replies of women and men are on the statements concerned with equal opportunities and career barriers to women. These include:

- In accountancy, men and women have equal career opportunities (53 per cent of women disagree or disagree strongly, compared to 22 per cent of men)
- Most women who get to the top do not have family commitments (62 per cent of women agree or agree strongly, compared to 37 per cent of men)
- Women only get to the top by conforming to the rules of a man's world (46 per cent of women agree or agree strongly, compared to 18 per cent of men)
- The hardest battle a woman has to fight is obtaining the confidence of her colleagues in her ability to do the job (39 per cent of women agree or agree strongly, compared to 18 per cent of men)
- The old boys' network helps men get ahead in their careers (63 per cent of women agree or agree strongly, compared to 44 per cent of men)
- I have excellent promotion prospects (26 per cent of women agree or agree strongly, compared to 39 per cent of men).

These findings suggest that many men appear to think that women are pursuing their careers on a level playing field but that many women believe that they have a significant number of additional hurdles to overcome.

In order to facilitate further analysis of the attitudinal data, the statements were grouped into a series of six scales[1]. These are labelled:

- job and career satisfaction
- equal career opportunities
- work pressure
- identification with accountancy
- employer satisfaction
- recognition.

In the remaining sections of this chapter we examine the scale scores obtained by different groups of respondents. Scale scores are calculated by adding together the scores from the individual items that make up the scale and then dividing by the number of items in the scale. This means that all scales range from (1) which means disagree strongly with every item in the scale to (5) which means agree strongly with every item in the scale. Note that the scores on some individual statements were reversed so that a high score always means a positive response and a low score a negative one.

4.1 Job and career satisfaction

The scale is made up of the following eleven statements:

- I have an effective say in the way my career develops
- I find enjoyment in my job
- I am doing interesting and challenging work
- I feel dissatisfied in my job *(scoring reversed)*
- I often think about changing my career *(scoring reversed)*
- I don't know where my career is going *(scoring reversed)*

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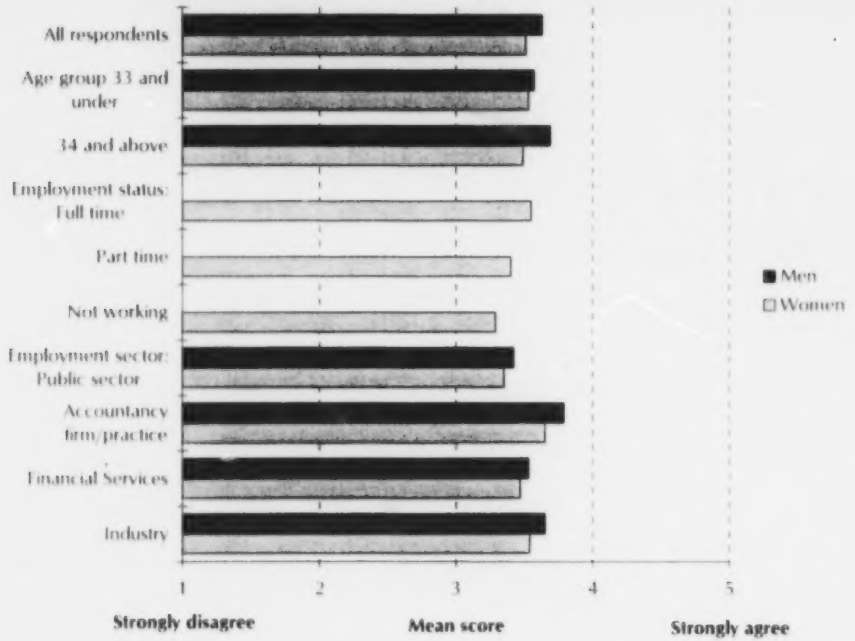
[1] Full technical details of the item analysis are given in Appendix Table 4.

Figure 4.7: Job and career satisfaction



Source: IES Survey, 1997

- Most days I am enthusiastic about my job
- I am often bored with my job *(scoring reversed)*
- I am in a dead end job *(scoring reversed)*
- I am in a job that uses my skills to the full
- I am encouraged to develop new skills.

Figure 4.7 presents the average scores on this scale for key groups of respondents. All groups score well above the mid-point of the scale, indicating a considerable degree of job and career satisfaction is experienced by the majority of respondents. Women score lower than men on this scale on average. This seems to be a function of three factors. First of all, that women who work part time have lower scores than those who work full time and, secondly, that respondents who work in the public sector (where women are somewhat more likely to work than men) also tend to have lower scores. Finally, while scores for younger men and women are similar, older men have higher scores than older

women. It is interesting to note that scores on the job and career satisfaction scale do not appear to be influenced by whether respondents are married/living with a partner or have children.

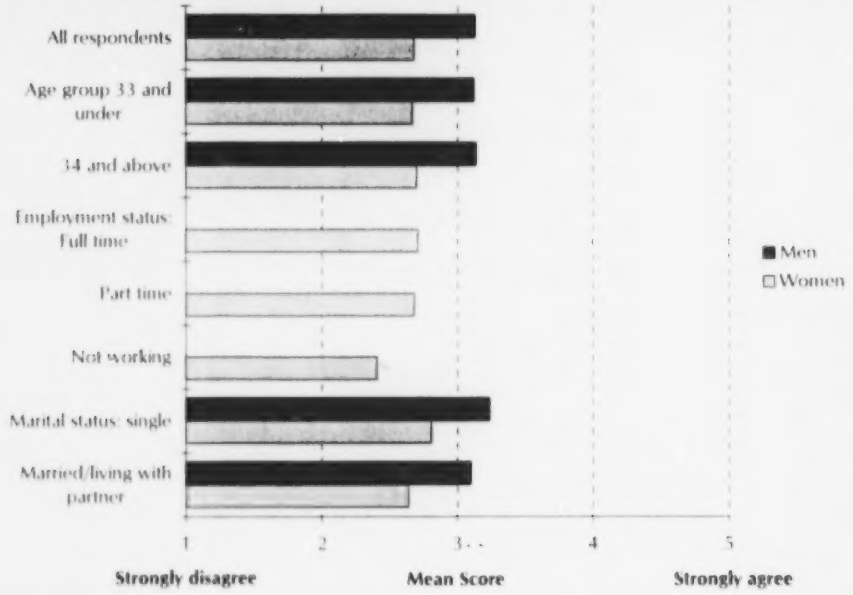
4.2 Equal career opportunities

The scale is made up of the following seven statements:

- To get on in accountancy your face must fit *(scoring reversed)*
- In accountancy, men and women have equal career opportunities
- Most women who get to the top do not have family commitments *(scoring reversed)*
- Women only get to the top by conforming to the rules of a man's world *(scoring reversed)*
- The hardest battle a woman has to face is obtaining the confidence of her colleagues in her ability to do the job *(scoring reversed)*
- Women with children have to fight harder to be given a chance to fulfil their potential than those without *(scoring reversed)*
- The old boys' network helps men get ahead in their careers *(scoring reversed)*.

Scores on this scale are shown in Figure 4.8. We have already seen that there are large differences in the replies of men and women on the statements that make up this scale. It is not surprising, therefore, to find that women score below the mid-point of the scale, indicating their disagreement with the statements that make up this scale, while men score above the mid-point of the scale, indicating a tendency to agree with these statements. This difference between the replies of women and men is consistent across employment sectors and does not vary with age or experience. Women who are not currently working score lower than those who are. It is, perhaps, not surprising to discover that men and women who are married/living with a partner score lower on this scale than those who are not. This suggests that men who are married/living with a partner have a greater appreciation of the difficulties women face, and single women may underestimate the difficulties they will face in pursuing their careers when they are married/living with a partner.

Figure 4.8: Equal career opportunities



Source: IES Survey, 1997

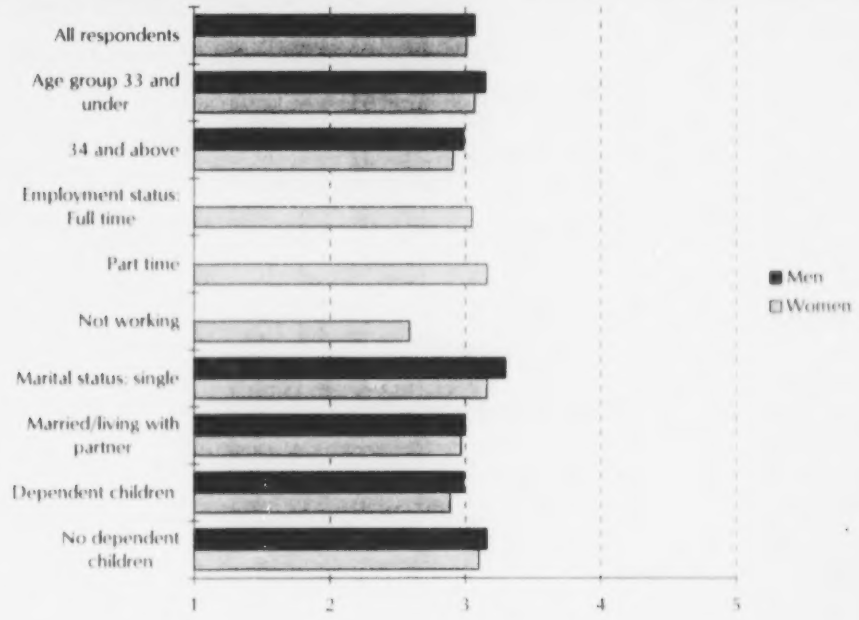
4.3 Work pressure

The scale is made up of the following four statements:

- It is difficult for me to take time off work to cope with home and family responsibilities *(scoring reversed)*
- I feel I am under too much pressure at work *(scoring reversed)*
- My personal life conflicts with my career *(scoring reversed)*
- The hours I have to work are too long *(scoring reversed)*.

Figure 4.9 shows average scores on this scale. It is apparent that scores for all groups hover around the mid-point of the scale indicating that as many respondents tend to agree with these statements as tend to disagree with them. Note that scores on all the statements that make up this scale were reversed so that a high score indicates absence of high work pressure. Older respondents have lower scores than younger ones suggesting that they are under greater work pressure and women who are

Figure 4.9: Work pressure



Source: IES Survey, 1997

not working have lower scores than women who are working. This might indicate that women who are not currently working are doing so because of the high work pressure they felt themselves to be under.

Men and women who are married/living with a partner and, in particular, those who have children, score lower on this scale indicating that they feel under greater work pressure than other respondents. This might be seen as clear indication of the difficulties of combining work and family life.

Not surprisingly, work pressure is also correlated with the extra hours respondents work. Respondents who work longer hours score lower on the work pressure scale, indicating that they feel under greater work pressure.

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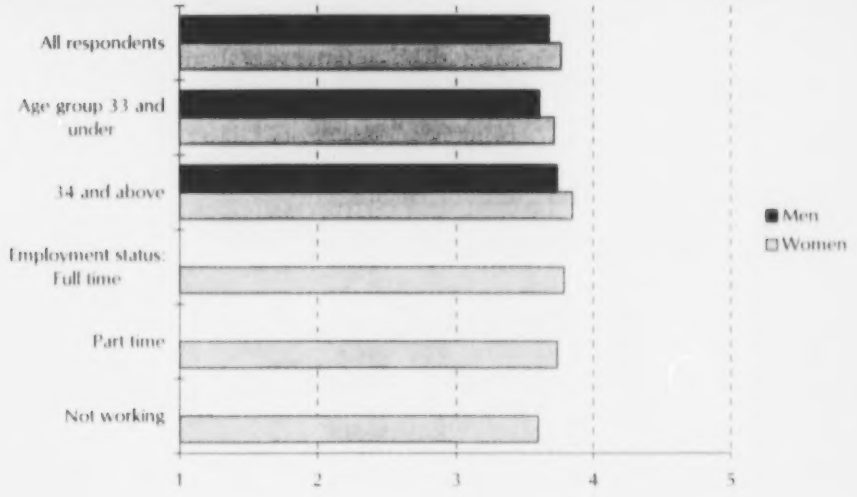
Figure 4.10: Identification with accountancy



Source: IES Survey, 1997

4.4 Identification with accountancy

The scale is made up of the following two statements:

- I have no regret about choosing accountancy as a career
- I am proud to tell people that I am an accountant.

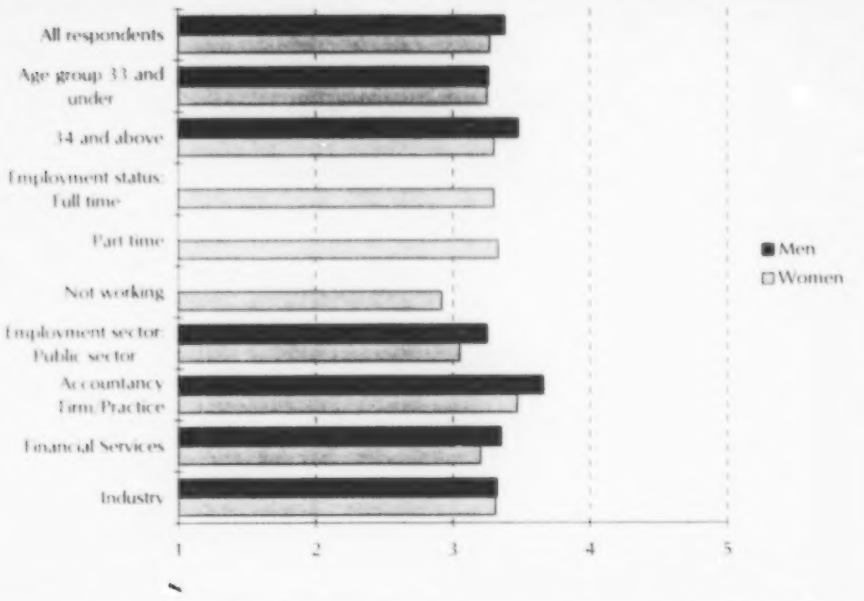
The average scores obtained by key groups of respondents when replies to these two statements are added together are shown in Figure 4.10. Scores are well above the mid-point for the scale and this shows that all groups identify very strongly with the profession. Men and women have similar scores but older respondents score more highly than younger ones. Scores for women who are not working or who work part time are not significantly different from those of women who work full time.

4.5 Satisfaction with employer

The scale is made up of the following four statements:

- I speak highly of my employer to my friends
- I feel very little loyalty to my present employer *(scoring reversed)*

Figure 4.11: Satisfaction with employer



Source: IES Survey, 1997

- I expect to change employers in the next two years *(scoring reversed)*
- My employer is adaptable and responsive to change.

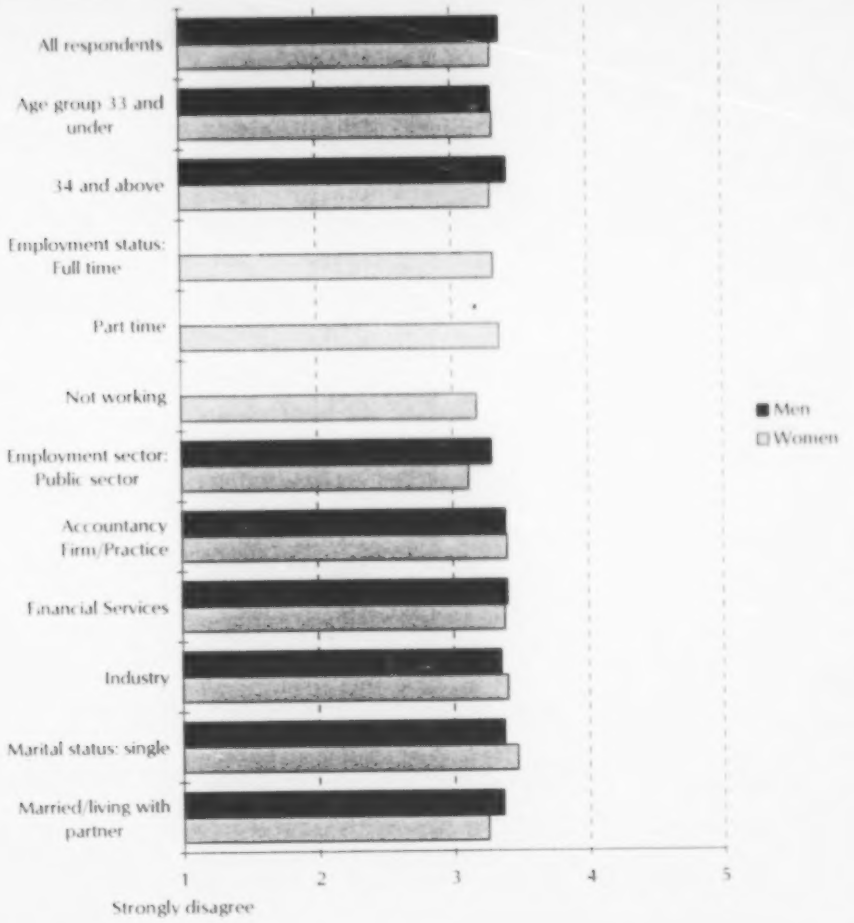
Figure 4.11 shows average scores on this scale. All groups, except women who are not currently working, score above the mid-point of the scale, indicating a measure of overall satisfaction with their employers. Older respondents are more satisfied than younger ones. There are also differences for men and women by employment sector. Women in the public sector, in particular, are less satisfied with their employers than women who work in accountancy firms or in industry.

4.6 Recognition

The scale is made up of the following two statements:

- Much of my work goes unrecognised *(scoring reversed)*
- The work I do is recognised.

Figure 4.12: Recognition



Source: IES Survey, 1997

Average scores obtained by adding together the scores on these two statements are shown in Figure 4.12. Scores are above the mid-point of the scale for all groups of respondents, indicating that respondents do feel their work is recognised. Both male and female respondents working in the public sector have lower scores than respondents working elsewhere, but this difference is not statistically significant. However, women who are married/living with a partner score significantly lower than

other women on this scale, but whether women work part- time or not makes no difference.

4.7 Future career plans

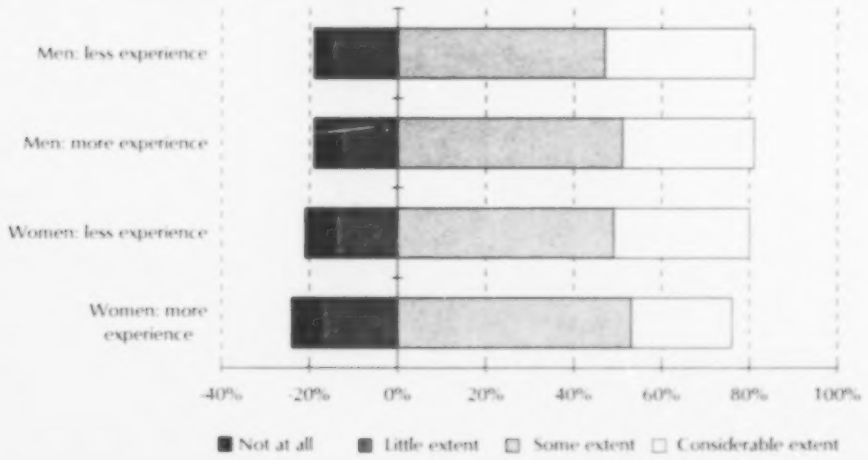
The questionnaire included a series of questions to examine respondents' satisfaction with their career to date and their future career intentions. The first two questions asked respondents:

- to what extent their present job will provide them with the sort of career opportunities that they want (working respondents only)
- how satisfied are they with the progress of their career (all respondents).

The replies to these two questions are shown in Figures 4.13 and 4.14 by gender and experience of working in the profession (length of time since qualification).

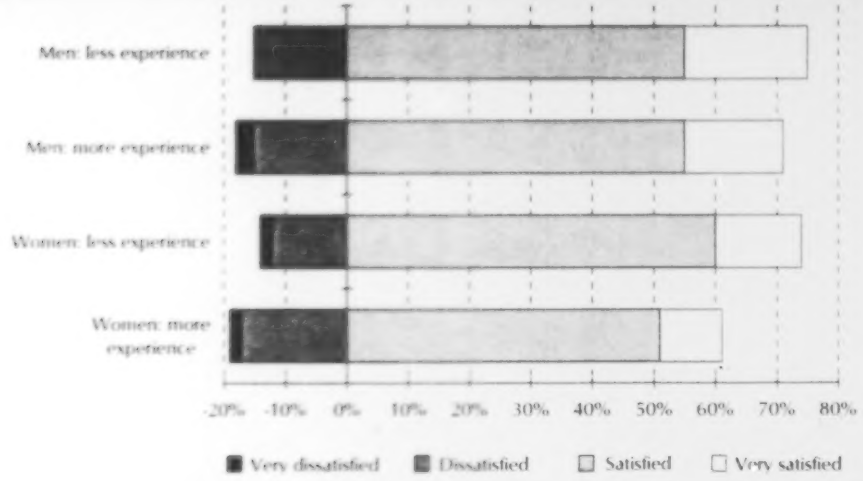
Figure 4.13 shows that more than three-quarters of all working respondents think that their present job will provide them with the sort of career opportunities that they want, to some or a considerable extent. Only 23 per cent of women with more experience in the profession (seven years or more since

Figure 4.13: Extent present job will provide career opportunities: working respondents



Source: IES Survey, 1997

Figure 4.14: Satisfaction with progress of career: all respondents



Source: IES Survey, 1997

qualification) say that their present job will provide them with the sort of career opportunities they want, to a considerable extent, indicating that they are somewhat less satisfied than other groups of respondents.

Figure 4.14 presents a similar picture with respect to satisfaction with the progress of their career. Women with more experience are somewhat less satisfied with the progress of their career than men with more experience, and both groups of women are less likely to say that they are very satisfied with the progress of their career than their male peers.

Further analysis was conducted to examine to what extent women's views are influenced by their past or present employment status. More experienced women who are working part time are considerably less satisfied that their present job would provide them with the sort of career opportunities they wanted, or with the progress of their career.

- ten per cent of women with more experience who were working part time felt that their present job would provide them with the sort of career opportunities that they wanted, to a considerable extent, compared to 26 per cent of those working full time.

- No women with more experience who were working part-time felt very satisfied with the progress of their career, although 35 per cent of them were satisfied with their progress, compared to 70 per cent of those working full time who were either satisfied or very satisfied with the progress of their career.

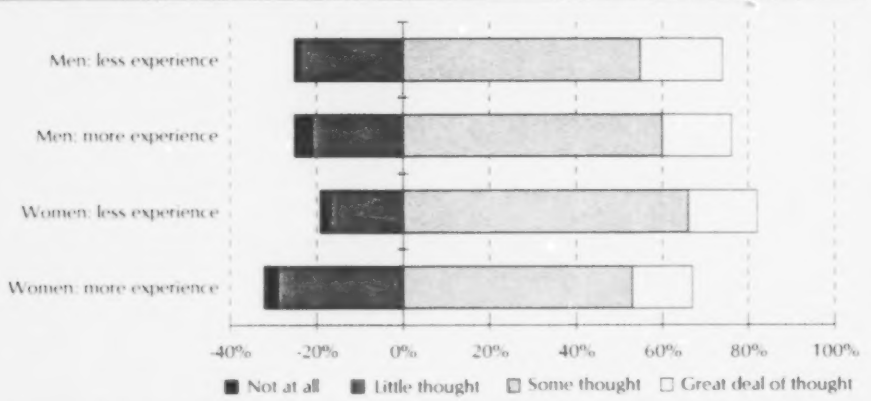
Women who had worked part time or in a job share in the past but are working full time now, also tended to be less satisfied with the progress of their career, but not to such a marked extent. These findings provide further evidence that women feel their career is on hold to some extent when they work part time.

The next two questions asked respondents to what extent they had planned their career up to the present time and to what extent they have thought about their future career. Figures 4.15 and 4.16 show the replies to these two questions.

Women with more experience in the profession are more likely to describe themselves as having given little or no thought to planning their career up to the present time, than either women with less experience or men with more experience. It is also apparent that both groups of men are more likely to report that they have planned their future career very clearly, than the equivalent groups of women.

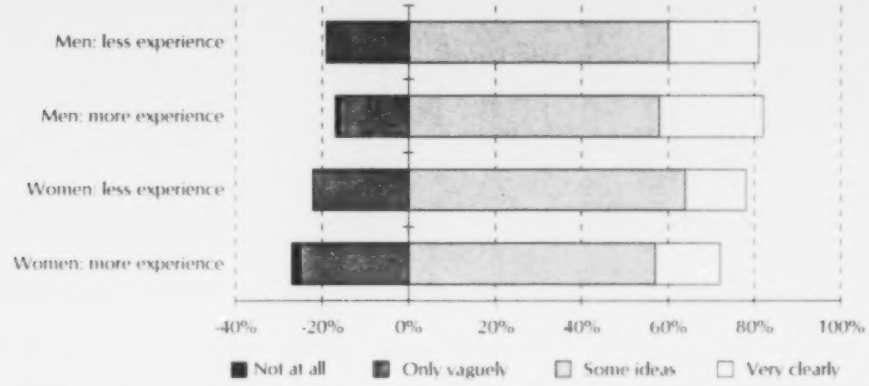
Further analysis was carried out to examine the relationship between these four questions and whether respondents would like access to careers advice and guidance. Respondents who

Figure 4.15: Extent that have planned career up to present time: all respondents



Source: IES Survey, 1997

Figure 4.16: Extent have planned future career: all respondents



Source: IES Survey, 1997

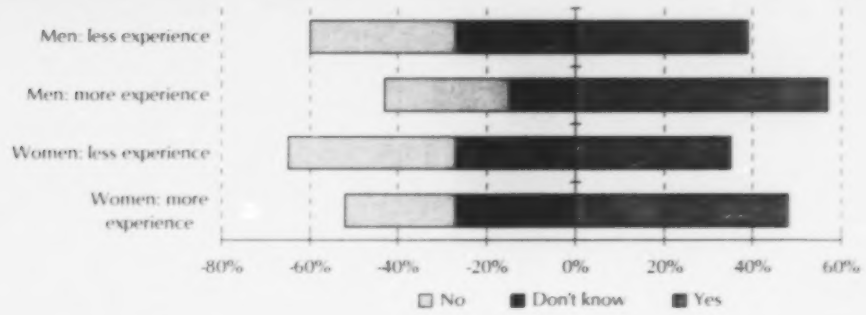
were less satisfied with their job or the progress of their career were more likely to want access to careers advice and guidance than those who were more satisfied. However, the desire for careers advice and guidance was not linked to either of the questions that asked about the extent of an individual's career planning.

One reading of these findings is that men are not only more satisfied with their careers, but also have planned them to a greater extent. An alternative explanation might be that women actually have additional and more complex career decisions to make, for example about when to start a family or whether to relocate with their partner, and that as a consequence it is intrinsically more difficult for them to plan their careers to the same extent as men. It may also be that men are more satisfied with their careers because they set out to maximise their job and career outcomes, while women are more likely to compromise their career and job options to achieve a balance between work and family life.

The final set of questions asked respondents who are currently working, about their future career intentions. They were asked whether in three year's time, they expected to be:

- working for the same employer
- work in the same/similar job
- working at a higher level

Figure 4.17: Expect to be working for same employer in three year's time: working respondents

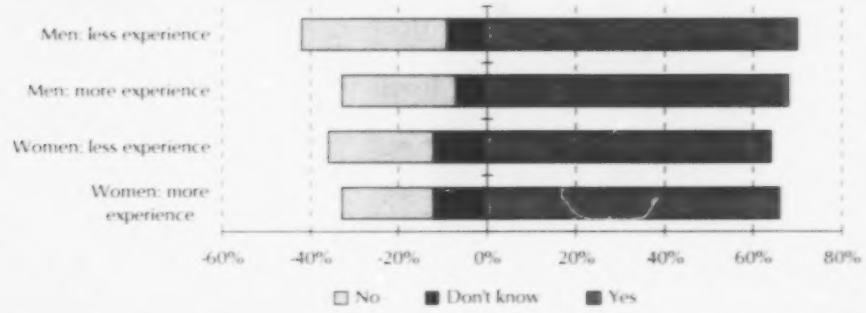


Source: IES Survey, 1997

- working in a new career area
- not working at all/on leave.

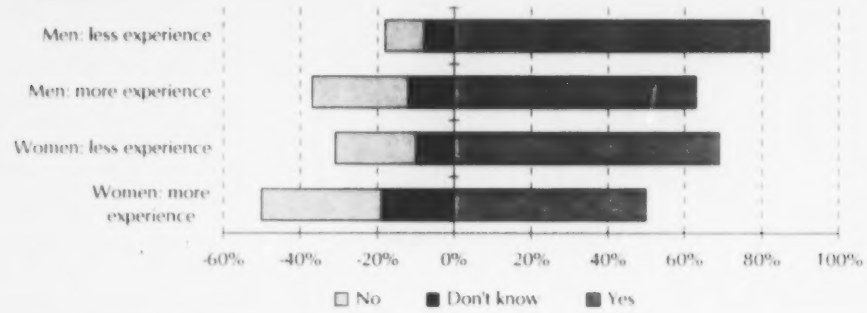
Figures 4.17 to 4.21 summarise key aspects of the replies to these questions, by gender and amount of experience in the profession. The first finding, which supports our second explanation above, is that overall women are more likely to use the 'don't know' answer category in reply to each of these questions than men. This is more marked for women who fall into the more experienced group than the less experienced group. Less experienced men are also more uncertain in their pattern of answers than those with more experience. It appears that, while

Figure 4.18: Expect to be working in same/similar job in three year's time: working respondents



Source: IES Survey, 1997

Figure 4.19: Expect to be working at a higher level in three year's time: working respondents

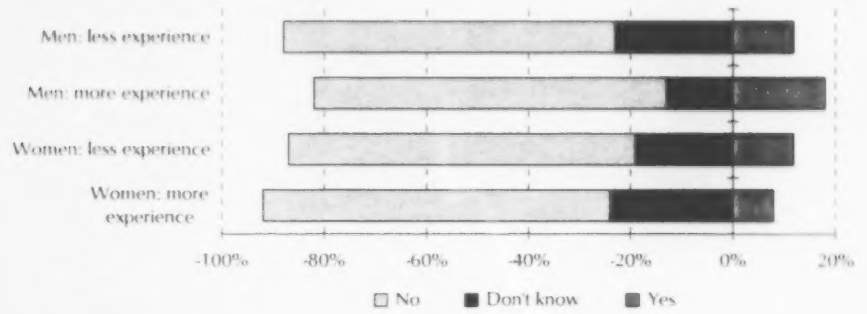


Source: IES Survey, 1997

men get more certain about what the future will hold for them as they gain experience in the profession, women get less certain. This may be a result of the increasing complexity of the decisions women face, which makes it more difficult for them to predict the future.

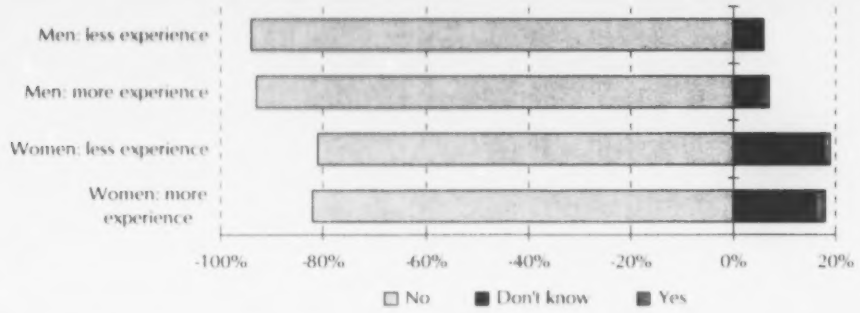
Women are also less likely to think they will be working at a higher level and to be more unsure whether they will be working or not. Less experienced men and women are also more likely to say they will not be working for the same employer, and to expect to be working at a higher level than those who are more experienced.

Figure 4.20: Expect to be working in a new career area in three year's time: working respondents



Source: IES Survey, 1997

Figure 4.21: Expect to be not working/on leave in three year's time: working respondents



Source: IES Survey, 1997

Another way at looking at the replies to the first four questions is whether they imply that the respondents will be experiencing change in the next three years. We calculated a change score for each respondent by counting those replies which implied a change of situation. A person scored one if they said they would not be working for the same employer, not be working in the same job, would be working at a higher level or would be working in a new career area. On this basis we found that 76 per cent of male respondents expected a change, compared to 69 per cent of female respondents. Replies varied by age and experience of respondents. Younger and less experienced respondents expected more changes than older and more experienced respondents.

4.8 Summary

The main findings from this chapter on attitudes towards career in accountancy and future career plans are as follows:

- Respondents report high levels of job and career satisfaction, although women who work part time, and respondents working in the public sector, do not score as highly as other groups of respondents.
- There are wide discrepancies between women and men on the equal career opportunities scale, with men scoring above the mid-point of the scale, indicating that most men believe men and women have equal career opportunities, and women scoring well below the mid-point of the scale, indicating they do not believe career opportunities are equal.

- Most groups scores at or below the mid-point of the work pressure scale, suggesting they feel under some degree of work pressure, with men and women who are married/living with a partner and, in particular, those who have children, scoring lower, indicating that they feel under a greater amount of work pressure.
- Scores are well above the mid-point of 'the identification with accountancy' scale, indicating that all groups identify strongly with the profession.
- Most groups of respondents score above the mid-point on the 'satisfaction with employer' scale, although women working in the public sector are less satisfied than those working in accountancy firms or industry.
- All groups of respondents score above the mid-point on the recognition scale, indicating that a majority of respondents do feel their work is recognised, although women who are married/living with a partner score lower than single women.
- More than three-quarters of working respondents think that their present job will provide them with the sort of career opportunities that they want, to some or a considerable extent, although only 23 per cent of women with more experience in the profession say that their present job will do this to a considerable extent.
- Women with more experience in the profession are somewhat less satisfied with the progress of their career than equivalent men, and both groups of women are less likely to say that they are very satisfied with the progress of their career than their male peers.
- Women who are working part time or in a job share are less likely to think their present job will provide them with the sort of career opportunities that they want, and to be less, satisfied with the progress of their career.
- Men are more likely to report that they have planned their future career very clearly than women.
- Women are more likely to be uncertain about key aspects of their future career than men.
- Women are less likely to think they will be working at a higher level, and to be less sure whether they will be working or not.
- Younger and less experienced respondents expected more changes in their careers than older and more experienced respondents.

5 Skills and Training Needs

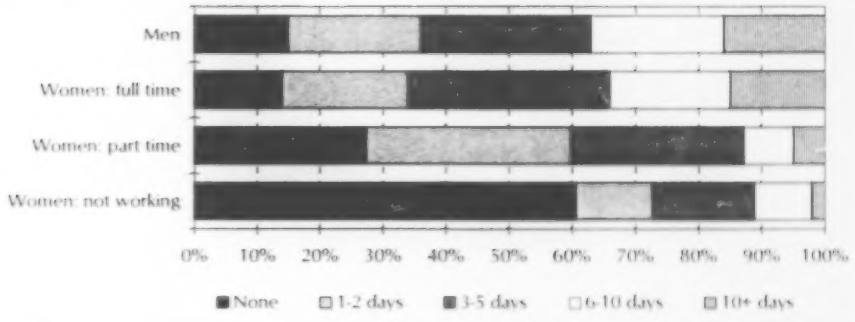
The survey questionnaire collected information about several aspects of respondents' training and development experiences. These included:

- the amount of time respondents had spent on personal and professional development in the last 12 months
- how their personal and professional development was funded
- their training and development needs and career support and experience desired
- the impact of family commitments on participation in training and development activities
- self-ratings on career and management skills.

5.1 How much time is spent on development activities?

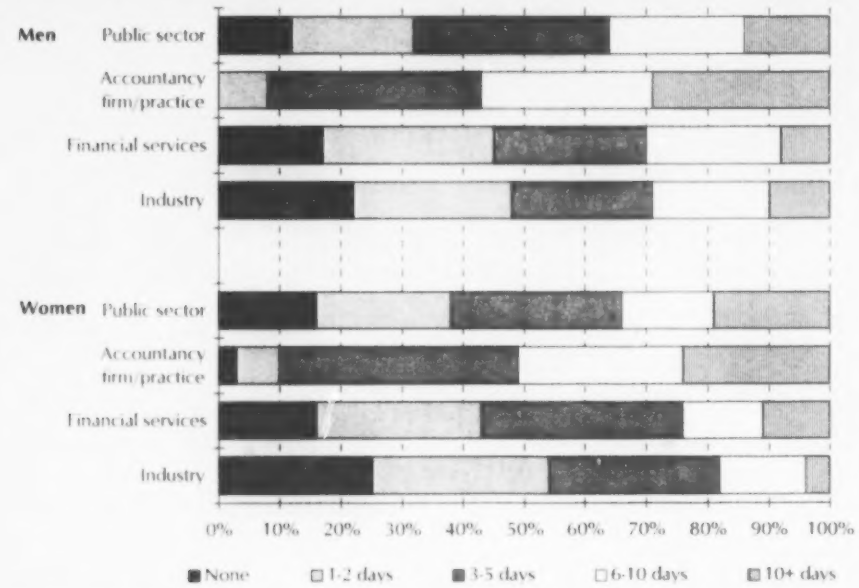
Figure 5.1 shows the number of days respondents spent on personal and professional development in the last 12 months. The

Figure 5.1: Days spent on personal and professional development



Source: IES Survey, 1997

Figure 5.2: Days spent on personal and professional development, by employment sector



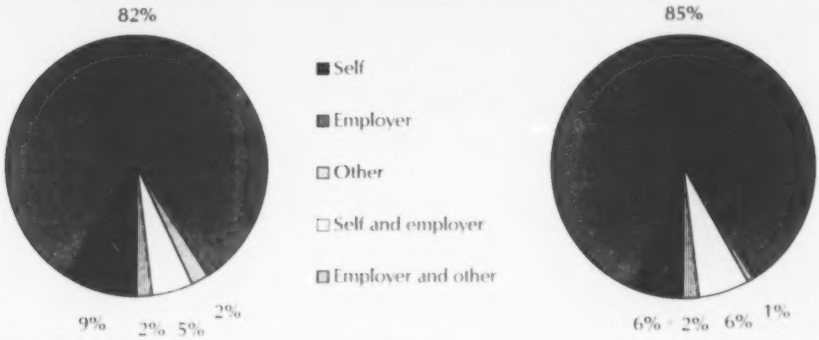
Source: IES Survey, 1997

data for women have been broken down by their employment status to make comparisons easier. Key findings are:

- Women who work full-time spent similar amounts of time on personal and professional development to men, with 34 per cent of women and 37 per cent of men spending six or more days on personal and professional development in the last 12 months.
- Women who work part time spent less time on personal and professional development than full-timers, with 28 per cent having spent no time and only 13 per cent having spent five or more days on personal and professional development.
- Sixty per cent of women who are not working spent no time on personal and professional development.

A breakdown of replies to this question by employment sector, for respondents who are working is shown in Figure 5.2. This shows clearly that men and women working in accountancy firms/practices spent the most time on personal and professional development, with more than half of people working in this sector spending six or more days on personal and

Figure 5.3: Funding of personal and professional development



Source: IES Survey, 1997

professional development in the last 12 months. Those working in industry the least, spent the least time on personal and professional development, with respondents who work in the public sector or financial services occupying a middle position.

5.2 How is this development funded?

Figure 5.3 presents a breakdown of how personal and professional development activity was funded. Nearly all this activity was wholly or partially funded by employers, with only about ten per cent funded wholly or partly by the individual or other sources. The pattern of funding for men and women is very similar. Further analysis showed that the pattern of funding did not vary significantly by employment sector or by women's employment status.

5.3 How do accountants rate their skills?

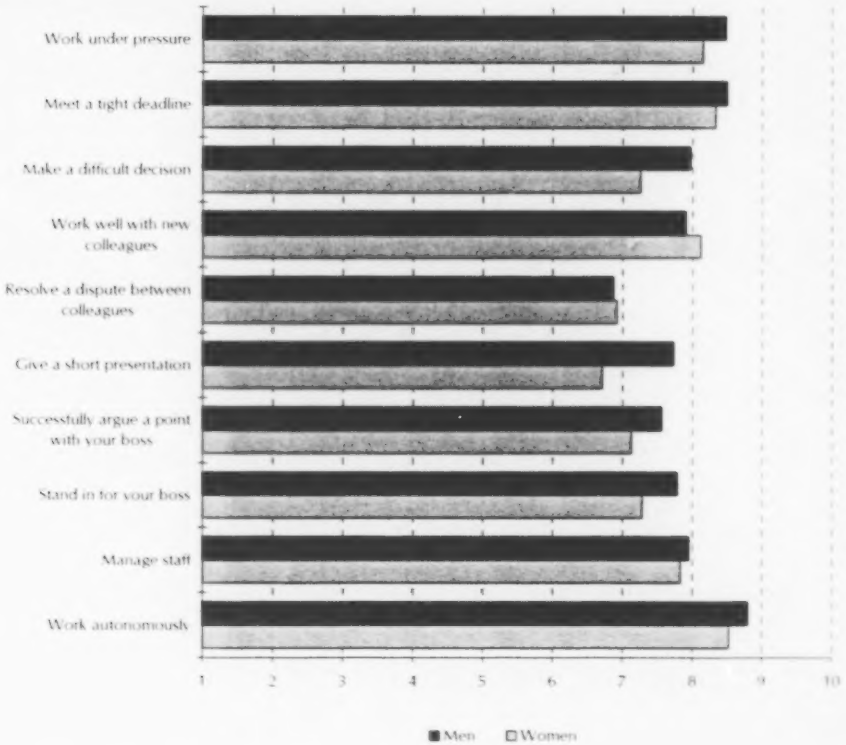
Respondents were asked to rate their confidence that they could complete ten activities on a scale from 1 = not confident, to 10 = completely confident. The ten activities were chosen to represent generic activities that professionals might be expected to carry out as part of their work. They were:

- work under pressure
- meet a tight deadline
- make a difficult decision
- work well with new colleagues

- **resolve a dispute between colleagues**
- **give a short presentation**
- **successfully argue a point with your boss**
- **stand in for your boss**
- **manage staff**
- **work autonomously.**

Figure 5.4 presents average scores for men and women on each activity. On six of the activities, men score significantly higher than women; on three, there is no significant difference and on one, women score higher than men. However, there is very little difference between women and men in the rank order in which activities are put.

Figure 5.4: Confidence in skills: all respondents



Source: IES Survey, 1997

The activities where men score higher than women, indicating they are more confident in their skills, are:

- work under pressure
- make a difficult decision
- give a short presentation
- successfully argue a point with your boss
- stand in for your boss
- work autonomously.

Further analysis showed that on five of these activities (the exception is 'successfully argue a point with your boss'), confidence increases with experience as an accountant. Men and women with more experience as professionally qualified accountants are more confident than men and women with less experience. However, differences between men and women persist, so that men with more experience are more confident than women with more experience.

The one area where women are more confident than men is in their ability to work well with new colleagues but, when we compare men and women who are currently working, even this difference disappears. We find that women who work full time are more confident in their ability to work under pressure and meet a tight deadline than other women.

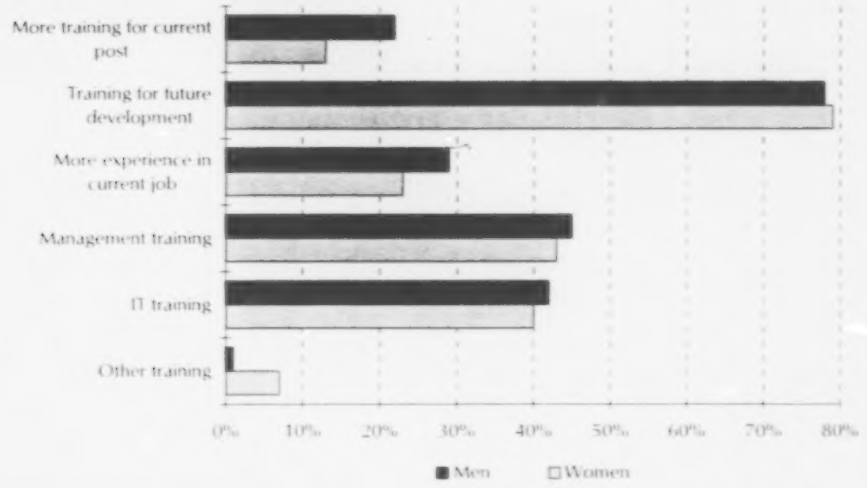
While lack of confidence does not mean lack of ability, these findings suggest that even these professionally qualified women are on average less self-confident than their male peers in a number of key skill areas. Some of these may be crucial to career progression and this may disadvantage women. Note, however, that, although these differences are statistically significant, many women will score higher than many men and these results should not be used to label all women as less confident in particular skill areas.

5.4 What are their development needs?

Respondents were asked if they needed any of a variety of forms of training and development. Figure 5.5 summarises the replies of men and women. Key findings are:

- the overwhelming need is for training for future development followed by management and IT training

Figure 5.5: Training and development needs



Source: IES Survey, 1997

- women are less likely to say that they need more training for their current post or more experience of their current job, and more likely to mention other training needs
- other training needs include refresher courses and various forms of specialist training.

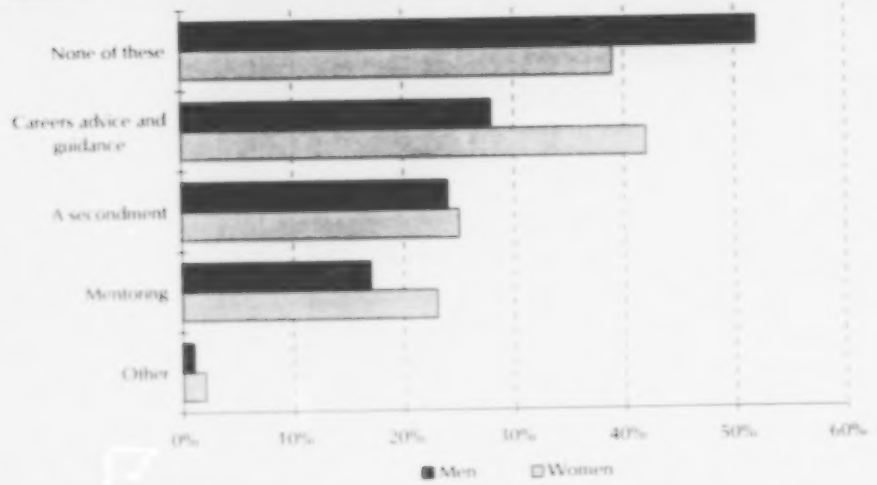
Respondents with more experience tend to report slightly fewer training needs. However, older respondents, both men and women, are considerably more likely to report needing IT training than younger respondents. Half the men and 46 per cent of the women falling into the older age group think they need IT training, compared to a third of the men and 37 per cent of the women in the younger age group.

This indicates a strong need and interest in training and development activities which covers both general and specific needs.

5.5 Is career support needed?

The questionnaire also sought to establish whether respondents needed other forms of career support and experience. Figure 5.6 summarises the replies of respondents. It shows that:

Figure 5.6: Demand for career support



Source: IES Survey, 1997

- over half (52 per cent) the men and 39 per cent of women would not like access to these forms of career support
- 42 per cent of women and 28 per cent of men would like access to careers advice and guidance.

Further analysis showed that respondents with more experience in the profession were less likely to want career support and that over half (54 per cent) of women who are not working would like access to careers advice and guidance. Very few respondents mentioned other forms of career support.

It is clear that there is a strong demand for access to career support and to careers advice and guidance, in particular. While more women would like access to career support and experience than men, more than half (53 per cent) the men with less experience in the profession would like access to some form of career support/experience.

5.6 How do family commitments affect training?

The questionnaire sought to discover the extent to which family responsibilities affects respondents' ability to participate in training and development events. Respondents were asked

whether family commitments make it difficult for them to attend training events that involve residential periods, evening classes or travel. We found that:

- forty-five per cent of men with dependent children and 83 per cent of women with dependent children have difficulties attending training events for one of these reasons
- for men the difficulty of attending training events is affected by the age of their youngest child, with 47 per cent of men whose youngest child is pre-school age reporting difficulties in attending training events, compared to 38 per cent of those whose youngest child is school age or older
- for women the difficulty of attending training events is not affected by the age of their youngest child
- fifty-four per cent of men whose youngest child is pre-school age and who have working partners, have difficulties attending training events, compared to 39 per cent of those who have non-working partners.

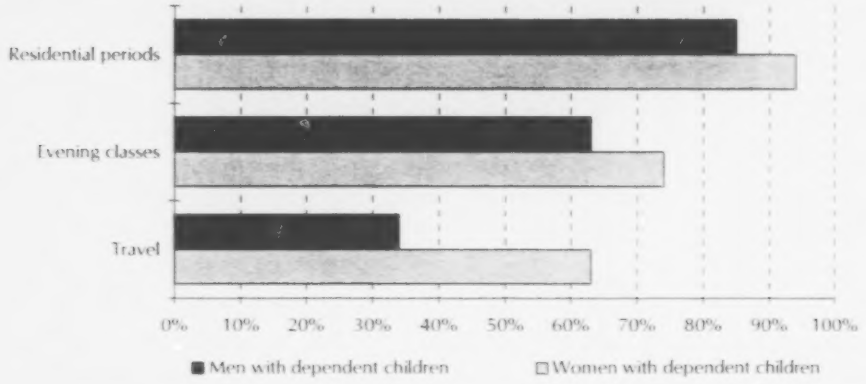
It is clear that women with children are much more affected than men by family commitments, although men with working partners are more affected than those whose partners do not work.

5.7 Which events are difficult to attend?

We have established that nearly all the women with children, and nearly half the men with children, have difficulty attending some training events. Do some events cause more difficulties than others? Figure 5.7 shows that for those respondents who have difficulty attending training events, it is training involving residential periods that causes difficulty to the most women and men, but that training involving travel causes difficulties for 63 per cent of women with children but only 34 per cent of men with children.

As the number of men and women whose youngest child is not of pre-school age is relatively small, it is not possible to examine the impact of the age of the respondent's youngest child on types of training events. However, the limited analysis that is possible suggests that the age of the youngest child does not significantly affect ability to attend different sorts of training events. This may be because most of these respondents have children who are relatively young, even if they are of school age.

Figure 5.7: Difficulties in attending training events: respondents with dependent children



Source: IES Survey, 1997

This analysis clearly indicates not only that women with children are more likely to have difficulties attending training events than men, but that attending each of these types of training event is more likely to cause difficulties for women than for men. The survey found that women and men working full-time spent similar amounts of time on personal and professional development activities, but did not establish whether women were actually less likely to attend training events. It seems very probable that sometimes these difficulties, particularly training with residential periods, prevent women with young children from participating in training events which they would otherwise have attended, although they may engage in additional personal and professional development activity to compensate for this.

5.8 Summary

Key findings from the survey about training and development activities are as follows.

- Women who work part-time spent less time on personal and professional development than full-timers.
- Sixty per cent of women who are not currently working spent no time on personal and professional development.

- Nearly all personal and professional development activity was funded by employers, with only about ten per cent wholly or partly funded by other sources.
- Men are more confident than women in their ability to complete the following activities: work under pressure, make a difficult decision, give a short presentation, successfully argue a point with their boss, stand in for their boss and work autonomously.
- More than three-quarters of respondents need training for their future development.
- Half the men and 46 per cent of the women in the older age group think they need IT training.
- Forty-two per cent of women and 28 per cent of men would like access to careers advice and guidance, but 52 per cent of men and 39 per cent of women do not feel they need access to career support.
- Fifty-four per cent of women who are not working would like access to careers advice and guidance.
- Forty-five per cent of men and 83 per cent of women with dependent children have difficulties obtaining training events involving residential periods, evening classes or travel.
- Training with residential periods causes difficulties for 63 per cent of women with children but only 34 per cent of men with children.

6 Developing and Managing a Diverse Workforce

What have we learnt about the careers of women and men working as accountants? It is clear that there are many similarities in their career experiences, for example in the degree of job and career satisfaction they get from their work, just as on other issues there are major differences. In this chapter we identify some underlying themes that emerge from the research study and also explore the implications they have for the type of careers that accountants would like to experience in the future. We start by briefly reviewing the value of a career survey.

6.1 The value of a career survey

The major strength of this survey is that it is a national survey of women and men in the profession. The sample was chosen from the membership of the six professional bodies that represent the profession in the United Kingdom and Ireland and it covers all employment sectors. The survey achieved a good overall response rate and was not noticeably biased towards one sector or the membership of any one professional body. Although more women responded to the survey than men, the response rate from men was sufficient to permit extensive and comparable analysis to take place. The survey has, therefore, achieved its main goal to generate representative samples of female and male accountants so that appropriate analyses can be made of the career experiences of women and men in the profession.

It is important to realise that this is a survey of accountants in early and mid-career. This was a deliberate choice made for both practical and theoretical reasons. The main practical reason for having a sample of women and men under 40, is that women

still make up only a small proportion of the profession above that age and there would have been little point in conducting a survey in which the men are considerably older and almost certainly in more senior positions than the women.

Instead, we chose to focus on men and women in early to mid-career. People in this age range have twenty or more years of their career ahead of them. They will be the leaders of the profession in the early years of the 21st century. Understanding their career aspirations can tell us about factors that will help shape the profession in the future. It is also the first generation of accountants in which women are represented in significant numbers. They are also a generation of dual career couples, in which it is the norm for women to have careers in their own right.

In the previous generation, women entered accountancy in relatively small numbers. These women were pioneers in a profession that was almost completely male dominated. As such they had very significant career barriers to overcome, which may not yet have disappeared, but have almost certainly diminished. It remains to be seen whether the younger members of the generation that is covered in this survey will see these barriers finally removed.

6.2 Positive messages

There a number of positive messages that emerge from the survey. These include high levels of job and career satisfaction, and the strong sense of identification with accountancy as a profession. Both men and women feel they have been well trained and that their jobs will provide them with the sort of a career opportunities that they want.

There was strong similarity in what men and women wanted from work and both women and men thought they were likely to experience many of those features of work that will be important to them.

There seem to be two sets of issues that emerge from the pattern of positive messages from the survey. First of all, it is clear that professionally qualified accountants get a great deal of intrinsic job satisfaction from their work. This is the hallmark of a highly skilled and professional workforce. It points to the rewards in terms of job interest that accountants derive from their work.

The second point about these positive findings is that they apply equally to both women and men in the profession. It is a message about similarity in terms of many of the things that women and men want from work, about common interests and experiences. Women and men who enter the accountancy profession can expect to do interesting and challenging work and few have regrets about choosing accountancy as a career.

These elements of the survey findings present a very positive message about accountancy as a profession, about the career opportunities that it provides and the intrinsic satisfaction that most accountants find in the work they do. There are also many extrinsic rewards from pursuing a career in accountancy, for example good levels of pay and promotion opportunities. However, it is when we come to examine these extrinsic rewards of working as an accountant that differences in the career experiences of women and men in the profession start to emerge.

6.3 Unequal rewards

In spite of the positive features of accountancy as a profession, there is a very clear message from the women in this survey that career opportunities for men and women in accountancy are not equal. It is on these issues concerned with the extrinsic rewards that men and women will get from their careers that there are major differences in the attitudes and perceptions of women and men. This is in sharp contrast to the intrinsic satisfaction that both women and men derive from their careers as accountants.

The survey finds that men are more optimistic about many aspects of their future career. They are more confident that they will experience promotion opportunities and good pay levels and are more satisfied with the progress of their careers. However, it is also the case that many of these features of work are more important to men than they are to women. On the other hand, there are a set of issues that are more important to women than men. Women are more concerned with achieving control and flexibility, for example choice over the hours that they work. Unfortunately, not only do women think they are less likely to experience these features of work, but when they do exert a measure of control, for example by working part time, they feel themselves to be disadvantaged in career terms. The

finding that nearly a third of women who currently work full time would work part time or in a job share if their employer allowed it, but that most think their career would suffer if they did so, highlights this dilemma that, primarily, women face.

There is another issue that seems to underpin these findings. It is that careers in the accountancy profession seem to be largely predicated on a male career model. It requires long hours and a high level of commitment and brings rewards of excellent promotion opportunities and good pay levels. While women can also benefit from these opportunities and rewards that accountancy offers, the fact that they are more likely to take career breaks and/or desire to work part time at some point in their career, means that the rewards on offer to them are curtailed. The consequence of this is that they are less likely to experience the same degree of career success as their male colleagues. Undoubtedly, the fact that many more women are entering the accountancy profession will mean that some women will reach its highest levels. However, a cynic might say that, under present circumstances, the increasing number of women in the profession will actually enhance the long term career opportunities for men, as the careers of many women will be curtailed by their family commitments and this will lead to better opportunities for men. So what needs to change if women are to have the same level of career opportunities as men?

6.4 Catering for diversity

Before we explore potential actions that could help change the career experiences of women in the profession, it is important to understand what seem to be a series of attitudinal barriers that women face. Three perceptual issues seem to work together to devalue women's careers.

The first issue is for men to recognise that women and men do not have equal career opportunities in the profession. At present, we have a situation where over half the men (56 per cent) agree or agree strongly that men and women have equal career opportunities, while similar numbers of women (53 per cent) disagree or disagree strongly with this view. It may appear that, while most men admit women were discriminated against in the past, they no longer believe that it is the case, and feel that new entrants to the profession start off on an equal footing regardless of their gender.

Secondly, the importance of women's careers needs to be recognised. At present, the survey findings suggest that most men and many women tend to believe that, in a dual career couple, the man's career is more important. There may often appear to be sound reasons for this: the man is the main income earner, the woman is likely to interrupt her career at some point in the future, and so on. However, what this means is that women's careers are generally perceived to be less important than men's.

Thirdly, it needs to be recognised that there are similarities and differences in what men and women want from their careers. At one level this is a plea to accept diversity in aspirations and not to devalue women's aspirations for more flexible work opportunities for which the survey found there is a large unmet demand. As long as the male model of a career, which entails working full time and putting in long hours, is more highly valued, women who depart from this model will be second class citizens in the profession.

A key issue for action, therefore, is how to address these attitudinal barriers. They require a major cultural shift. It means, for instance, seeing women who work part time when they have young children as equally, if not more committed to their career. After all, if they were not committed to their careers, they would probably not be working at all. It means thinking about jobs differently, recognising that there are a variety of ways that work can be structured and that it is only a convention that sees full time work as the best way to resource nearly all professional level jobs.

Often quite small changes in an individual's working arrangements will have a considerable impact. This highlights the need to tailor flexible working arrangements to individuals' circumstances. For one person, being able to take a few days extra leave (possibly unpaid), which will represent only a small percentage reduction in their annual working time, will make a significant difference; for another it is the opportunity to work one day a week at home that matters. Some employers feel that such an approach, which potentially requires making individual arrangements with every employee, would be unmanageable. However, in practice only a minority of employees will want to make such arrangements, and by being prepared to offer this kind of flexibility an employer will almost certainly buy a great

deal of goodwill from employees, with a resulting increase in organisational commitment.

Imaginative schemes are also needed to keep women (and men) who are on career breaks in touch with developments in the profession. Schemes, such as the NatWest Flexible Employment Register which provides a pool of former employees (many of whom are women on career breaks), to act as temporary employees, show that it is possible to develop initiatives that are attractive to employers as well as providing opportunities for people to maintain and develop their skills.

Many of these initiatives, which could be described as being 'family friendly', are now more readily available. They should have a measure of support in the profession because we have seen that achieving a balance between work and family life is the most important feature of work to respondents, both men and women. Essentially, we are looking at a set of initiatives that allow women to maintain, but not necessarily develop, their careers.

There is, therefore, a second set of initiatives required to allow women to get the kind of job moves and career experiences that will enable them to compete on an equal footing with men for senior positions. Various initiatives to assist both women and men review their career options are required. These might include development centres to help potential high fliers assess their strengths and weaknesses, and assist them with their development planning. Other initiatives that have been successful elsewhere include mentoring schemes and women's support networks, such as Women in Accountancy, which encourage networking and the sharing of experiences.

Finally, the accountancy profession needs to accept that there is a good business case for catering for diversity and promoting equal opportunities. Initiatives such as Opportunity 2000 have demonstrated that many employers are persuaded to promote diversity and equal opportunities for sound business reasons. Equal opportunities impact on business in a range of ways and more employers are recognising that they should consider the impact of equal opportunities on the motivation of their employees, their customers and clients, as well as their public image.

6.5 Common needs

While the survey has found important similarities and differences in the career experiences of women and men in the profession, there are common needs. There are areas where both men and women want similar kinds of support.

For example, approximately three-quarters of respondents want training for their future development. Although this may imply a diverse range of development activity, it suggests that the vast majority of respondents are aware that they must participate in training activities as part of their on-going career development. Significant numbers of respondents want management and IT training, in particular. It is interesting to note that older respondents are more likely to think they need IT training, indicating an awareness of the increasing impact of IT on the accountancy profession.

It is encouraging to find that most respondents spend a fair amount of time on personal and professional development activities and that this activity is nearly all funded by employers.

There is a strong demand for career support, especially for careers advice and guidance. Both these areas are ones in which employers and the professional bodies might be expected to take initiatives, although there may be a need for further research to determine what forms of career and training interventions would be most helpful and how best to deliver them. Such initiatives, which will assist women (and men) in planning their careers, are an important stepping stone to promoting genuine equality of opportunity in the profession as they indicate a commitment to offering a level playing field.

6.6 Future directions

One key message from the survey is for employers to value diversity of career experiences. For women this means employers and work colleagues showing a greater awareness and understanding of the importance of flexibility in working arrangements and what this means in practice, for example that women may want to work some of the time from home, have to dovetail work and childcare arrangements, and so on. Such understanding from employers will buy much loyalty and good will. A greater

awareness of the father's role and that parenting is a shared activity, is probably also particularly important for dual career couples.

These changes are not only taking place in the accountancy profession. Women are going to be playing more prominent roles in many other professions as well. Women professionals and senior managers working in these areas are going to expect to deal with and work alongside other women, just as men do now, and they will expect accountancy to offer commensurate senior roles for women. No profession can afford to ignore these societal trends.

Perhaps the ultimate test of whether career opportunities for women and men are equal will be when we see significant numbers of men working part time or in job shares. While it will be a long time before as many men work part time as women do, the survey did find that there are a significant number of men who would like to work part time or in a job share if their employer allowed it.

It would, therefore, be particularly interesting to follow-up participants to this survey in two or three years time to find out not only whether they have experienced the type of career changes that they anticipated, but also whether they feel that career opportunities for women have improved. There is considerable value in such an approach because it allows present views from this survey to be compared directly with future views, something that would not be possible in a follow-up survey that used a new sample of respondents.

Appendix 1: Survey Methodology

The details of the overall survey response rate are shown in Table A.1. Nine of the respondents who were ineligible to participate in the survey were working overseas and one respondent was outside the age range for the survey.

The survey sample was structured so that a minimum of 100 men and 100 women were chosen from the membership of each professional body. Table A.2 provides a breakdown of respondents included in the survey analysis, by professional

Table A.1: Overall response rate

Questionnaires sent out	1,500
Returned by Post Office	10
Duplicates	2
Not eligible	10
Total Survey Sample	**1,478**
Questionnaires returned	753
Non-participants	1
Unusable replies	5
Late replies	2
Questionnaires included in analysis	**745**
Overall response rate (Questionnaires returned/total survey sample)	753/1,478 = **50.9%**
Response rate for usable questionnaires (Questionnaires in analysis/total survey sample)	745/1,478 = **50.4%**

Source: IES Survey, 1997

Table A.2: Approximate response rate by professional body

Professional body	Sample Men	Response	Response rate %	Sample Women	Response	Response rate %
ACCA	125	58	46.4	125	73	58.4
CIMA	125	55	44	125	68	54.4
CIPFA	100	43	43	100	65	65
ICAEW	200	73	37.5	200	108	54
ICAI	100	33	33	100	58	58
ICAS	100	42	42	100	62	62
More than one	–	3	–	–	2	–
Not specified	–	0	–	–	2	–
Total	750	307	40.9	750	438	58.4

Source: IES Survey, 1997

body to which they belong. Note that in this table the response rates are approximate because they are based on sample sizes that include indigible respondents and duplicates. However, the numbers of respondents falling into these categories are small and do not have a significant impact on the calculation of response rates. The response rate from men was always at least ten per cent lower than that from women. The lowest response rate for men was from ICAI at 33 per cent and the highest from ACCA at 46.4 per cent. For women, the lowest response rate was from ICAEW at 54 per cent and the highest from CIPFA at 65 per cent.

Questionnaires were mailed directly to individuals, and up to two reminder letters were sent to non-respondents. Resources were not available to carry out any further follow-up of respondents (eg by telephone) and it has not been possible, therefore, to identify characteristics of non-respondents to the survey.

Appendix 2: Additional Tables

Table 1: Employment sector, by age group and gender (per cent)

	Younger Men	Older Men	Younger Women	Older Women
Public sector	23	16	23	32
Accountancy firm/practice	16	26	25	24
Financial services	13	10	12	10
Industry	46	44	37	30
Other	2	4	3	4
Total cases	*142*	*164*	*274*	*163*

Source: IES Survey, 1997

Table 2: Employment sector, by length of experience in the profession and gender (per cent)

	Men less experience	Men more experience	Women less experience	Women more experience
Public sector	24	16	26	27
Accountancy firm/practice	18	23	24	25
Financial services	15	10	12	11
Industry	40	47	36	32
Other	2	4	2	5
Total cases	*119*	*188*	*240*	*194*

Source: IES Survey, 1997

Table 3: Proportion identifying feature as amongst three most important: female respondents by employment status

	Working full time		Working part time/ not working	
	Rank	%	Rank	%
Balance between work and family life	1	58	1	91
Choice over the hours you work	4=	29	2	76
Employment security	2	38		9
Good pay levels	3	35	4=	16
Promotion opportunities	4=	29		7
Opportunity to develop management/ business skills		22		14
Control over your workload		17	3	21
Professional development opportunities		19		8
Choice over where you work		8	4=	16
More freedom to make decisions		9		6
Opportunities to develop specialist skills		7		6
Opportunities to be innovative/creative		6		5
Autonomy		5		4
Unpaid career breaks		4		9
Working in teams		4		5
Self-reliance		4		1
Project-based working		1		2
External secondment		1		0
Total cases		346		85

Source: IES Survey, 1997

Table 4: Scale details

Scale	Number of items	Mean	Standard Deviation	Reliability (Cronbach's alpha)
Job and career satisfaction	11	3.56	0.70	0.90
Equal career opportunities	7	2.87	0.67	0.74
Work pressure	4	3.04	0.80	0.75
Identification with accountancy	2	3.73	0.87	0.64
Satisfaction with employer	4	3.31	0.80	0.74
Recognition	2	3.33	0.88	0.82

Source: IES Survey, 1997

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